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STATUTORY INSTRUMENTS

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**2019 No. 140**

**EXITING THE EUROPEAN UNION  
CUSTOMS**

**The Customs (Consequential  
Amendments) (EU Exit) Regulations 2019**

*Made* - - - - 29th January 2019  
*Laid before the House of*  
*Commons* - - - - 31st January 2019  
*Coming into force in accordance with regulation 1*

The Treasury make the following Regulations in exercise of the powers conferred by section 56(1) and (7)(c) of the Taxation (Cross-border Trade) Act 2018<sup>(1)</sup>.

**Citation and commencement**

1. These Regulations may be cited as the Customs (Consequential Amendments) (EU Exit) Regulations 2019 and come into force on exit day.

**Amendment of the Customs Duties and Agricultural Levies (Goods for Free Circulation) Regulations 1977**

2.—(1) The Customs Duties and Agricultural Levies (Goods for Free Circulation) Regulations 1977<sup>(2)</sup> are amended as follows.

- (2) In regulation 3 omit “customs duties or”.
- (3) In regulation 4—
  - (a) in the words before paragraph (a) omit “duties of customs and”;
  - (b) in paragraph (a) omit “the duties and”.
- (4) In regulation 6 omit “duties of customs and”.
- (5) In regulation 7 omit “duties of customs or”.

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(1) 2018 c. 22. The Treasury is the appropriate minister for the purposes of section 56(1) by virtue of subsection (5) of that section.  
(2) S.I. 1977/1404.

### **Amendment of the Customs and Excise (Transit) Regulations 1993**

- 3.—**(1) The Customs and Excise (Transit) Regulations 1993<sup>(3)</sup> are amended as follows.
- (2) In regulation 2—
- (a) omit the definition of “Consignment Note CIM” and “TR transfer note”;
  - (b) in the definition of “the Convention” for the words from “entered into” to the end substitute “done at Interlaken”;
  - (c) omit the definition of “relevant EU provision”;
  - (d) after the definition of “the customs and excise Acts” insert—
    - ““relevant transit provision” means—
    - (a) any provision of the Customs Transit Procedures (EU Exit) Regulations 2018<sup>(4)</sup> specified in the first column of the Schedule to these Regulations;
    - (b) any provision of the Customs (Import Duty) (EU Exit) Regulations 2018<sup>(5)</sup> specified in the second column of the Schedule to these Regulations;
    - (c) any provision of the Convention<sup>(6)</sup> specified in the third column of the Schedule to these Regulations.”.
- (3) In regulation 3, in paragraph (a) for “EU” substitute “transit”.
- (4) Omit regulation 5.
- (5) For the Schedule substitute the Schedule set out in the Schedule to these Regulations.

### **Amendment of the Customs Traders (Accounts and Records) Regulations 1995**

- 4.—**(1) The Customs Traders (Accounts and Records) Regulations 1995<sup>(7)</sup> are amended as follows.
- (2) In regulation 2(1)—
- (a) omit the definition of “the Commission Regulation”;
  - (b) after the definition of “the Act” insert—
    - ““the export regulations” means the Customs (Export) (EU Exit) Regulations 2019<sup>(8)</sup>;
    - “the import duty regulations” means the Customs (Import Duty) (EU Exit) Regulations 2018;
    - “the special procedures regulations” means the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018<sup>(9)</sup>
  - (c) after the definition of “customs trader” insert—
    - “outward processing declaration” means a declaration of goods for “an outward processing procedure” within the meaning given in section 36(2) of the Taxation (Cross-border Trade) Act 2018.”.
- (3) In regulation 4—
- (a) for paragraph (1) substitute—

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(3) S.I. 1993/1353, amended by S.I. 1993/3014 and 2011/1043.

(4) S.I. 2018/1258.

(5) S.I. 2018/1248.

(6) The Convention of 20<sup>th</sup> May 1987 on a common transit procedure.

(7) S.I. 1995/1203, amended by S.I. 2011/1043.

(8) S.I. 2019/108.

(9) S.I. 2018/1249, amended by S.I. 2019/108.

- “(1) Subject to paragraph (2), a customs trader required by regulation 32(1)(b) of the import duty regulations to make a supplementary Customs declaration must keep and preserve a copy of every such supplementary Customs declaration made by him or on his behalf and a copy of every simplified Customs declaration so made.”;
- (b) after paragraph (1) insert—
- “(1A) Subject to paragraph (2), a customs trader required to make a supplementary export declaration—
- (a) by regulation 33(1)(b) of the export duty regulations; or
- (b) by virtue of regulation 13A of the special procedures regulations<sup>(10)</sup>, must keep and preserve a copy of every such supplementary export declaration made by him or on his behalf and a copy of every simplified export declaration so made.”;
- (c) in paragraph (2)—
- (i) after “paragraph (1)” insert “or (1A)”; and
- (ii) for “that paragraph” substitute “the paragraph in which the reference to the trader is made”;
- (d) in paragraph (3) for “using a data-processing technique” substitute “in an electronic form or submitted, or otherwise made available to HMRC, electronically”;
- (e) in paragraph (4)—
- (i) omit the definition of “data-processing technique”;
- (ii) omit the definition of “simplified declaration”;
- (iii) insert—
- ““simplified Customs declaration” has the meaning given by regulation 14 of the import duty regulations;
- “simplified export declaration” has the meaning given by regulation 33(3) of the export regulations, including as that provision is applied to an outward processing declaration by regulation 13A of the special procedures regulations.”.
- (4) For regulation 6(2) substitute—
- “(2) In this regulation “customs declaration” means—
- (a) a declaration of goods for a Customs procedure for the purposes of section 3(1) of the Taxation (Cross-border Trade) Act 2018;
- (b) an outward processing declaration; or
- (c) an export declaration within the meaning given in regulation 2 of the export duty regulations.”.

### **Amendment of the Postal Packets (Revenue and Customs) Regulations 2011**

5.—(1) The Postal Packets (Revenue and Customs) Regulations 2011<sup>(11)</sup> are amended as follows.

- (2) In regulation 2 omit the definition of “the customs territory”.
- (3) In regulation 10(b), in the substituted text, for “customs territory” substitute “United Kingdom”.

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<sup>(10)</sup> Regulation 13A was inserted by regulation 60(3) of the Customs (Export) (EU Exit) Regulations 2019 (S.I. 2019/108).

<sup>(11)</sup> S.I. 2011/3036.

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(4) In regulation 17, for “customs territory”, in both places it occurs, substitute “United Kingdom”.

(5) In regulation 22(1) omit “from outside the customs territory”.

29th January 2019

*Mike Freer*  
*Jeremy Quin*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

SCHEDULE

Regulation 3(5)

Schedule to be substituted for the Schedule to the Customs and Excise (Transit) Regulations 1993

“SCHEDULE

Regulation 2

Relevant Transit Provisions

<i>The Customs Transit Procedures (EU Exit) Regulations 2018</i>	<i>The Customs (Import Duty) (EU Exit) Regulations 2018</i>	<i>The Convention (Common Transit)</i>	<i>Subject matter of provisions</i>
Paragraphs 2(1) and (4) and 27(1) and (3) of Schedule 1			Copies of transit accompanying document to accompany MRN when the goods are presented at the customs office of transit.
Paragraphs 4(1) and (3) and 29(1) and (4) of Schedule 1		Articles 10 to 13, and the provisions of Chapter 1 of Title 2 and Chapter 2 of Title 3, of Appendix 1	Responsibilities of the holder of the procedure for presentation of goods and required information at customs office of destination and for observance of time limits, identification measures and customs provisions relating to common transit and provision of guarantee.
Paragraphs 4(4) and 29(3) of Schedule 1			Responsibility of carrier and recipient for presentation of goods at customs office of destination and for observance of time limits and identification measures.
Paragraphs 7(1)(a) and 31(1)(a) of Schedule 1			Authorised consignee to notify HMRC of irregularities or incidents etc.
Paragraph 26 of Schedule 1			Authorised consignor to comply with applicable formalities and conditions of authorisation.

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<i>The Customs Transit Procedures (EU Exit) Regulations 2018</i>	<i>The Customs (Import Duty) (EU Exit) Regulations 2018</i>	<i>The Convention (Common Transit)</i>	<i>Subject matter of provisions</i>
Paragraph 49(1) of Schedule 1			CIM Consignment Note to be presented at customs office of departure.
Paragraph 52(1)(b) of Schedule 1			Authorised railway undertaking to present relevant sheets of CIM Consignment Note at customs office of destination.
Paragraph 61 of Schedule 1	of Regulation 89(5)		Person authorised to issue T2L or T2LF data for the purposes of the Convention to comply with conditions of authorisation.”

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations are made by the Treasury and make provision in consequence of the Taxation (Cross-border Trade) Act 2018 (c. 22) (“the Act”). This is an EU Exit statutory instrument.

These Regulations amend customs instruments to reflect changes made by and under the Act, in particular in relation to duty suspended under inward processing relief arrangements becoming payable in the United Kingdom, penalties relating to contravention of provisions relating to transit, records requirements imposed on customs traders and customs requirements and procedures for goods imported or exported in the post.

This instrument will be covered by an overarching HMRC impact assessment (second edition) which will be published and available on the website at <https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal>.