This Statutory Instrument has been made in consequence of a defect in S.I. 2023/1202 and is being issued free of charge to all known recipients of that Statutory Instrument

STATUTORY INSTRUMENTS

2024 No. 672

CUSTOMS

The Customs (Miscellaneous Amendments) (No. 2) Regulations 2024

Made - - - -	*21st May 2024*
Laid before the House of Commons	*22nd May 2024*
Coming into force - -	*12th June 2024*

The Treasury make these Regulations in exercise of the powers conferred by sections 19, 30B(3) and (4), 32(7), (8) and (13), 32A, 35(2) and (3), 36(8) and (9), 40B(2) and (3) of, and paragraph 6 of Schedule 1, paragraphs 5 and 6 of Schedule 2, and paragraphs 10 and 11 of Schedule 6 to, the Taxation (Cross-border Trade) Act 2018(**a**).

In accordance with section 28 of that Act, the Treasury in exercising the function of making the following Regulations have had regard to international arrangements to which His Majesty's government in the United Kingdom is a party which are relevant to the exercise of that function.

Citation and commencement

1. These Regulations may be cited as the Customs (Miscellaneous Amendments) (No. 2) Regulations 2024 and come into force on 12th June 2024.

Amendment of the Customs (Import Duty) (EU Exit) Regulations 2018

2.—(1) The Customs (Import Duty) (EU Exit) Regulations 2018(**b**) are amended as follows.

(2) In regulation 66 (lower rate of import duty available: required rejection), in both places where it occurs, for "sections 9 to 12" substitute "sections 9 to 13".

Amendment of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018

3.—(1) The Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018(**c**) are amended as follows.

(**a**) 2018 c. 22. Section 30B was inserted by section 2(1) and (4) of the Taxation (Post-transition Period) Act 2020 (c. 26) ("the 2020 Act"). Section 32A was inserted by section 75 of the Finance Act 2022 (c. 3). Amendments have been made to section 36 but none are relevant. Section 40B was inserted by section 1 of the 2020 Act. Paragraph 5 of Schedule 2 was amended by paragraphs 1 and 9(1) and (3) of Schedule 1 to the 2020 Act.

(**b**) S.I. 2018/1248, to which there are amendments not relevant to these Regulations.

(**c**) S.I. 2018/1249, amended by S.I. 2019/1215; there are other amending instruments but none are relevant.

(2) In regulation 29(1)(b)(ii) (standard exchange system)—

(a) for "retained EU law" substitute "assimilated law"(**a**), and

(b) omit sub-paragraph (bb).

Amendment of the Customs Transit Procedures (EU Exit) Regulations 2018

4.—(1) Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018(**b**) is amended as follows.

(2) In paragraph 2 (common transit procedures that start outside Great Britain: presentation of goods moved subject to the common transit procedure to the HMRC customs office of transit)—

(a) after sub-paragraph (A5) insert—

"(A5A) A notice may also include a requirement for the MRN to be provided in the form of a reference number for a record, which includes the MRN, on an electronic system that is specified in the notice.";

(b) after sub-paragraph (A6) insert—

"(A7) Sub-paragraph (A1) does not apply in relation to the goods in paragraph 1(1) if, before they are brought into Great Britain, HMRC notifies the carrier that it does not.

(A8) For the purposes of sub-paragraph (A7), it does not matter whether information about the goods has been provided in accordance with sub-paragraph (A1).".

(3) In paragraph 27 (common transit procedures that start in Great Britain: presentation of goods moved subject to the common transit procedure to the HMRC customs office of transit)—

(a) after sub-paragraph (A5) insert—

"(A5A) A notice may also include a requirement for the MRN to be provided in the form of a reference number for a record, which includes the MRN, on an electronic system that is specified in the notice.";

(b) after sub-paragraph (A6) insert—

"(A7) Sub-paragraph (A1) does not apply in relation to the goods if, before they are brought into Great Britain, HMRC notifies the carrier that it does not.

(A8) For the purposes of sub-paragraph (A7), it does not matter whether information about the goods has been provided in accordance with sub-paragraph (A1).".

Amendment of the Customs (Export) (EU Exit) Regulations 2019

5.—(1) The Customs (Export) (EU Exit) Regulations 2019(**c**) are amended as follows.

(2) In regulation 16 (goods excluded from export declarations made orally)—

(a) insert "or" after paragraph (c);

(b) omit paragraph (d) and the "or" after it.

(3) In regulation 20 (goods excluded from export declarations made by conduct)—

(a) insert "or" after paragraph (c);

(b) omit paragraph (d) and the "or" after it.

(**a**) Section 5(1) of the Retained EU Law (Revocation and Reform) Act 2023 (c. 28) provides that, as regards all times after the end of 2023, "retained EU law", where it appears in legislation, is to be known as "assimilated law".

(**b**) S.I. 2018/1258; relevant amending instruments are S.I. 2019/486, 2020/1491, 2020/1605, 2021/478 and 2023/569.

(**c**) S.I. 2019/108; relevant amending instruments are S.I. 2019/1215, 2020/1552, 2022/271 and 2023/569.

Amendment of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020

6.—(1) The Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020(**a**) are amended as follows.

(2) In regulation 4A(2)(b) (supplementary provision in relation to section 18 of the UK Reliefs document), for "regulation 3(1)(a)" substitute "regulation 3(1)".

Amendment of the Customs (Northern Ireland) (EU Exit) Regulations 2020

7.—(1) The Customs (Northern Ireland) (EU Exit) Regulations 2020(**b**) are amended as follows.

(2) In regulation 16A (reliefs etc. – interpretation)—

(a) omit the definition of "fiscal year";

(b) for the definition of "single undertaking" substitute—

""single undertaking", in relation to a person, has the meaning in the legislation referred to in the sub-paragraph of regulation 16E(2) which applies in relation to that person;".

(3) In regulation 16E (eligibility criteria)—

(a) in paragraph (2)(a) for "Commission Regulation (EU) No 1407/2013 of 18 December 2013" substitute "Commission Regulation (EU) 2023/2831 of 13 December 2023"(**c**);

(b) in paragraph (2)(b) for "Commission Regulation (EU) No 360/2012 of 25 April 2012" substitute "Commission Regulation (EU) 2023/2832 of 13 December 2023"(**d**).

(4) In regulation 16T (interpretation), in the definition of "repayment and remission reference document" for "version 1.0 dated 6th June 2023" substitute "version 1.1 dated 17th May 2024"(**e**).

Amanda Milling
Scott Mann

21st May 2024 — Two of the Lords Commissioners of His Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make miscellaneous amendments to customs secondary legislation made under powers contained in the Taxation (Cross-border Trade) Act 2018 (c. 22).

Regulation 1 provides for citation and commencement.

Regulation 2 amends the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248) ("CIDEER"). Paragraph (2) amends regulation 66 of CIDEER to insert reference to section 13 of the TCTA into that provision, meaning that applications for repayment or remission falling within that regulation must be rejected if the tariff quota for the relevant quarter is exhausted.

Regulation 3 amends the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 (S.I. 2018/1249) ("the Special Procedures Regulations"). Paragraph (2)(a) amends regulation 29(1)(b)(ii) of the Special Procedures Regulations to replace the term "retained EU law" with the term "assimilated law" as a result of changes made by the Retained EU Law (Revocation and Reform) Act 2023 (c. 28) ("the REUL Act"). Paragraph (2)(b) revokes sub-

(**a**) S.I. 2020/1431, amended by S.I. 2023/1202; there are other amending instruments but none are relevant.
(**b**) S.I. 2020/1605; relevant amending instruments are S.I. 2020/618, 2020/1629 and 2023/958.
(**c**) OJ L 2023/2831.
(**d**) OJ L 2023/2832.
(**e**) The document titled "Duty Incurred in Northern Ireland – repayment and remission on production of evidence: eligibility criteria and other conditions", version 1.1 dated 17th May 2024 was published on 17th May 2024 and is available at https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021. A person unable to access this document electronically may access it by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

paragraph (bb) of regulation 29(1)(b)(ii) of the Special Procedures Regulations, which is now redundant because the retained EU law provision mentioned in that sub-paragraph was revoked by Part 2 of Schedule 1 to the REUL Act.

Regulation 4 amends Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018 (S.I. 2018/1258) in relation to goods which would not normally need to be presented to HMRC.

Regulation 4(2)(a) and (3)(a) permit HMRC to require, in a public notice, that a movement reference number for such goods is given to them by providing the reference number for a record (which includes that reference number) on a specified electronic system.

Regulation 4(2)(b) and (3)(b) allow HMRC to require the presentation of those goods, if notice is given to the carrier before the goods are brought into Great Britain.

Regulation 5 amends the Customs (Export) (EU Exit) Regulations 2019 (S.I. 2019/108) ("CEEDER"). Paragraphs (2) and (3) amend regulations 16 and 20 of CEEDER, respectively, in order to provide that goods which are then subject to a measure under Regulation (EU) No. 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products are no longer excluded from the making of export declarations orally or by conduct.

Regulation 6 amends the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1431) ("the Reliefs Regulations"). Paragraph (2) corrects an error made by the Customs (Aerodromes and Miscellaneous Amendments) Regulations 2023 (S.I. 2023/1202), by substituting a reference in regulation 4A(2)(b) of the Reliefs Regulations to "regulation 3(1)(a)" of the Reliefs Regulations with a reference to "regulation 3(1)" of the Reliefs Regulations.

Regulation 7 amends the Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605) ("the NI Regulations").

Paragraph (2) of regulation 7 amends regulation 16A of the NI Regulations by omitting the definition of "fiscal year" for the purposes of those regulations, and amending the definition of "single undertaking", so that each term has the same meaning as it does in the legislation referred to in the sub-paragraph of regulation 16E(2) which applies to a specific person.

Paragraph (3) of regulation 7 amends regulation 16E of the NI Regulations to substitute references in that provision to Commission Regulations which expired at the end of 31st December 2023 for references to new Commission Regulations setting out rules as regards de minimis aid. The sole impact of these amendments is to confirm the availability and application of the increased de minimis limits.

Paragraph (4) of regulation 7 amends regulation 16T of the NI Regulations to update the definition of "repayment and remission reference document" in that provision to a new version (1.1) of that document published on 17 May 2024.

Any notices that are made under powers created by these Regulations will be published at: https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021. A person unable to access the notices electronically may access them by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ. The document "Duty Incurred in Northern Ireland – repayment and remission on production of evidence: eligibility criteria and other conditions", version 1.1 dated 17th May 2024, may be accessed by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

A Tax Information and Impact Note covering this instrument will be published on the website at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins.

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