STATUTORY INSTRUMENTS

2025 No. 745

CUSTOMS

The Customs (Miscellaneous Amendments) Regulations 2025

Made - - - -	*24th June 2025*
Laid before the House of Commons	*25th June 2025*
Coming into force - -	*16th July 2025*

The Treasury make regulations 1 and 2 and regulations 4 to 13 of these Regulations in exercise of the powers conferred by sections 24(3) and 26(1) of the Finance Act 2003(**a**), and sections 16(3), (5) and (6)(b), 19, 30B(3), (4)(b), 32(7), (8), (10) and (13), 34(3), 35(3)(a) and 40B(2) and (3)(c) of, and paragraphs 6 and 9 of Schedule 1, paragraphs 1, 5, 6 and 15 of Schedule 2, and paragraph 10 of Schedule 6 to, the Taxation (Cross-border Trade) Act 2018 ("the 2018 Act")(**b**).

The Treasury make regulations 1 and 3 of these Regulations in exercise of the powers conferred by sections 105(2) and 122 of the Postal Services Act 2000(**c**), and on the recommendation of the Commissioners for His Majesty's Revenue and Customs and the Secretary of State.

Further to section 28 of the 2018 Act, the Treasury, in exercising the function of making the following Regulations have had regard to international agreements to which His Majesty's government in the United Kingdom is a party which are relevant to the exercise of that function.

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Customs (Miscellaneous Amendments) Regulations 2025 and come into force on 16th July 2025.

(2) Regulations 4(5), 6, 7, 9(3), 11, 12 and 13 (amendments relating to transit) have effect in relation to declarations of goods for the common transit procedure or the United Kingdom transit procedure made on or after 16th July 2025.

(3) In paragraph (2), "the common transit procedure" and "the United Kingdom transit procedure" have the same meanings as in the Customs Transit Procedures (EU Exit) Regulations 2018(**d**).

(**a**) 2003 c. 14. Section 24(3) is cited for the meaning of "prescribed".
(**b**) 2018 c. 22. Sections 30B and 40B were inserted by sections 1 and 2 of the Taxation (Post-transition Period) Act 2020 (c. 26).
(**c**) 2000 c. 26 ("the 2000 Act"). Section 105 was amended by section 99(4) of the Policing and Crime Act 2009 (c. 26), paragraph 36 of Schedule 12 to the Postal Services Act 2011 (c. 5) and by S.I. 2023/872.
(**d**) S.I. 2018/1258, which has been relevantly amended by S.I. 2019/486, 2019/1346, 2020/1491, 2020/1605, 2024/194.

Amendments to the Customs (Contravention of a Relevant Rule) Regulations 2003

2.—(1) The Schedule to the Customs (Contravention of a Relevant Rule) Regulations 2003(**a**) is amended as follows.

(2) For the entry headed "Directions made on 2 August 2011 under section 30 of the Act(**b**)"(**c**), substitute—

"**Directions made under section 30 of the Act**		
Any direction made under section 30(1) of the Act as to the manner in which, and the conditions under which, goods may be moved.	Any person moving goods to which a direction applies.	£1,000.
Any conditions or restrictions of a license granted under section 30(3) of the Act.	Any person licensed under section 30(3) of the Act.	£1,000.
Any conditions or restrictions of an approval for the use of vehicles granted under section 30(3) of the Act.	Any person using a vehicle approved under section 30(3) of the Act.	£1,000.".

(3) After the entry for section 158(1) and (3) of the Act(**d**), insert—

"Section 159(4) of the Act		
Any failure to provide for the carrying of goods or their containers to a place appointed by the Commissioners(**e**) under subsection (2) for the examination of goods for the purpose of verifying a customs declaration.	The declarant(**f**)	£1,000.".

Amendments to the Postal Packets (Revenue and Customs) Regulations 2011

3.—(1) The Postal Packets (Revenue and Customs) Regulations 2011(**g**) are amended as follows.

(2) In regulation 2 (definitions)—

(a) in the definitions of "CN22" and "CN23", for "customs declaration forms" substitute "customs forms";

(b) after the definitions of "exporter" and "importer"—

(i) omit "and";

(ii) insert—

""foreign designated operator" means—

(**a**) S.I. 2003/3113, which has been relevantly amended by S.I. 2011/2534 and S.I. 2015/636.
(**b**) "The Act" is defined in S.I. 2003/3113 as the Customs and Excise Management Act 1979 (c. 2).
(**c**) Inserted by S.I. 2011/2534.
(**d**) Inserted by S.I. 2015/636.
(**e**) Defined in section 1(1) of the Act as "the Commissioners for Her Majesty's Revenue and Customs". The definition was substituted by paragraph 22(b) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11).
(**f**) The reference in subsection (4) of the Customs and Excise Management Act 1979 to the proprietor of the goods is to be read by virtue of subsection (4A)(a), in the case of anything done for the purpose of verifying any Customs declaration or any document required to accompany it, as a reference to the declarant.
(**g**) S.I. 2011/3036, which has been relevantly amended by S.I. 2019/140 and 2023/872.

(a) an authorised foreign designated operator within the meaning given by regulation 23AA(2) (declarations by conduct: authorisation of foreign designated operators) of the Customs (Export) (EU Exit) Regulations 2019 ("the Export Regulations"), or

(b) a foreign designated operator within the meaning given by regulation 2 of the Export Regulations which is operating postal services(**a**) in Northern Ireland;";

(c) in the definition of "GB-NI postal packet", after "to a place in Great Britain" insert—

""goods in postal consignment" has the meaning given by Article 1(24) of the Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015(**b**).".

(3) For regulation 17 (customs declarations for foreign postal packets carried by a universal service provider) substitute—

"Customs forms for foreign postal packets carried by a universal service provider or a foreign designated operator

17.—(1) Where paragraph (2) or (3) applies to a foreign postal packet(**c**), that postal packet(**d**) must be accompanied by form CN22 or CN23, as appropriate, completed accurately and in full.

(2) This paragraph applies to all foreign postal packets which—

(a) contain goods in postal consignment,

(b) are carried by a universal service provider(**e**), and

(c) are posted—

(i) to Great Britain from a place outside the United Kingdom, or

(ii) to Northern Ireland from a place outside the United Kingdom and the customs territory of the European Union.

(3) This paragraph applies to all foreign postal packets which—

(a) contain goods in postal consignment,

(b) are carried by a universal service provider or a foreign designated operator, and

(c) are posted—

(i) in Great Britain to a place outside the United Kingdom, or

(ii) from Northern Ireland to a place outside the United Kingdom and the customs territory of the European Union.".

(4) In regulation 18 (declarations and labelling of packets for exportation)—

(a) in the heading, for "Declarations" substitute "Information accompanying";

(b) in paragraph (1)(a), omit "a customs declaration fully stating the nature. quantity and value of the goods which it contains or of which it consists and".

(5) For regulation 19 (language of declarations) substitute—

(**a**) For these purposes, "postal services" is defined in section 125(1) of the 2000 Act.
(**b**) OJ L 343, 29.12.2015, p.1.
(**c**) For these purposes "foreign postal packet" is defined in section 105(5) of the 2000 Act.
(**d**) For these purposes, "postal packet" is defined in section 125(1) of the 2000 Act.
(**e**) For these purposes, "universal service provider" is defined in section 125(1) of the 2000 Act.

"Language of forms and particulars

19. The forms required by regulation 17, and the particulars required by regulation 18, must be completed legibly in English, French or the language of the destination country.".

(6) In regulation 20(1) (liability to forfeiture of non-compliant foreign postal packets), in sub-paragraphs (a) and (b), for "declaration" substitute "form".

Amendments to the Customs (Import Duty) (EU Exit) Regulations 2018

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

(2) In regulation 2(1) (interpretation)—

(a) after the definition of "stores", insert—

""the temporary admission document" has the same meaning as it has in regulation 2(1) of the special procedures regulations(**b**);".

(b) in the definition of "UP Convention", for "Istanbul on 6 October 2016 and in Addis Ababa on 7 September 2018" substitute "Riyadh on 5 October 2023"(**c**).

(3) For regulation 21 (temporary admission procedure: miscellaneous goods) substitute—

"Temporary admission procedure: miscellaneous goods and other goods

21.—(1) An individual may make a Customs declaration(**d**) for a temporary admission procedure(**e**) orally in respect of the goods listed in Part B (miscellaneous goods) of the Oral or By conduct list(**f**), if at the time of import full relief from import duty is available under regulation 40 (temporary admission - full relief) of the special procedures regulations in respect of the goods to that individual or the person on whose behalf the declaration is made.

(2) An individual may make a Customs declaration for a temporary admission procedure orally in respect of goods falling within a description given in section 26 (other goods (occasional imports)) or 27 (other goods (no economic effect)) of the temporary admission document where—

(a) at the time of import full relief from import duty is available under regulation 40 of the special procedures regulations in respect of the goods to that individual or the person on whose behalf the declaration is made;

(b) an application for approval to do so is granted under regulation 21A(3) (application for approval to make oral declaration under regulation 21(2)).

(3) An oral declaration made under paragraph (2) must comply with any conditions specified under regulation 21A(5).".

(4) After regulation 21 insert—

(**a**) S.I. 2018/1248; which has been relevantly amended by S.I. 2019/486, 1215, 2020/1234, 1552.

(**b**) See regulation 2(1) of the Customs (Import Duty) (EU Exit) Regulations 2018 ("CIDEER") for the definition of "special procedures regulations".

(**c**) Available electronically from: https://www.upu.int/UPU/media/upu/files/aboutUpu/acts/02-actsGeneralRegulations/11_Convention_1.pdf . A hard copy is available for inspection free of charge at the offfices of HMRC at 100 Parliament Street, London, SW1A 2BQ.

(**d**) "Customs declaration" has the same meaning as in Schedule 1 to the Taxation (Cross-border Trader) Act 2018 (c. 22) ("TCTA").

(**e**) See paragraph 15 of Schedule 2 to TCTA for the definition of "a temporary admission procedure".

(**f**) See regulation 14 of CIDEER for the definition of "Oral or By conduct list".

"Application for approval to make oral declaration under regulation 21(2)

21A.—(1) To make a Customs declaration for a temporary admission procedure orally under regulation 21(2) (temporary admission procedure: miscellaneous goods and other goods), an individual must make an application to an HMRC officer(**a**) for approval to do so, in accordance with the requirements of a notice published by HMRC.

(2) HMRC must publish a notice specifying the matters referred to in paragraph (1), and that notice must specify—

(a) the time by which, and the place to which, an application for approval under paragraph (1) must be made;

(b) the form and manner of such an application; and

(c) any information to be included in such an application.

(3) An HMRC officer may grant an application made under paragraph (1) where they consider that the making of a Customs declaration orally is justified, taking into consideration factors specified in a notice published by HMRC.

(4) HMRC must publish a notice specifying the matters referred to in paragraph (3).

(5) Where an application made under paragraph (1) is granted, the officer may impose conditions on the making of the declaration in any approval granted under paragraph (3).

(6) Where—

(a) an application is made under paragraph (1); and

(b) a time limit specified in paragraph (7), for the purposes of this paragraph, expires before that application is determined,

the application will be treated as refused.

(7) The time limits specified for the purposes of paragraph (6) are—

(a) in a case where an entry summary declaration in respect of the goods is required under Article 127 of the UCC(**b**), the time limit for lodging that declaration in accordance with Articles 105 to 109 of the Delegated Regulation(**c**);

(b) in a case where a Customs declaration is required to be made before the goods are imported into the United Kingdom in accordance with—

(i) regulation 39A (mandatory advance declarations by qualifying travellers: other chargeable goods)(**d**);

(ii) regulation 131 (chargeable goods carried by RoRo vehicles destined for RoRo listed locations: making of declarations);

(iii) regulation 131C (unaccompanied goods: making of declarations)(**e**);

(iv) regulation 131F (chargeable goods carried by relevant vehicles destined for other listed locations: making of declarations)(**f**); or

(v) regulation 131H (goods intended to be carried in a shuttle train: making of declarations)(**g**),

the time by which the applicable declaration must be made.

(**a**) See section 37(1) of TCTA for the definition of "HMRC officer".
(**b**) See regulation 2(1) of CIDEER for the definition of "the UCC".
(**c**) See regulation 2(1) of CIDEER for the definition of "the Delegated Regulation".
(**d**) Regulation 39A was inserted by S.I. 2019/486.
(**e**) Regulation 131C was inserted by S.I. 2019/1346.
(**f**) Regulation 131F was inserted by S.I. 2020/1234.
(**g**) Regulation 131H was inserted by S.I. 2020/1552.

(8) Part 9 of these Regulations does not apply to applications under paragraph (1), or to any decision relating to such an application.".

(5) In regulation 22 (customs declarations made in paper form)—

(a) in paragraph (4), omit sub-paragraphs (b) and (c);

(b) in paragraph (5), omit sub-paragraphs (b) and (d).

(6) In regulation 27 (temporary admission procedure: miscellaneous goods)—

(a) in the heading of the regulation, after "miscellaneous goods" insert "and other goods";

(b) in paragraph (1)(c), for "a relief from import duty is available" substitute "full relief from import duty is available under regulation 40 of the special procedures regulations";

(c) after paragraph (1) insert—

"(1A) An individual may make a Customs declaration for a temporary admission procedure by the conduct described in paragraph (2) in respect of goods falling within a description given in section 26 (other goods (occasional imports)) or 27 (other goods (no economic effect)) of the temporary admission document where—

(a) at the time of import full relief from import duty is available under regulation 40 of the special procedures regulations in respect of the goods to that individual or the person on whose behalf the declaration is made; and

(b) an application for approval to do so is granted under regulation 27ZA(3) (application for approval to make declaration by conduct under regulation 27(1A)).";

(d) in paragraph (2), for "paragraph (1)" substitute "paragraphs (1) and (1A)";

(e) in paragraph (3), for "a relief from import duty is available" substitute "full relief from import duty is available under regulation 40 of the special procedures regulations";

(f) after paragraph (3) insert—

"(4) A declaration by conduct made under paragraph (1A) must comply with any conditions specified under regulation 27ZA(5).".

(7) After regulation 27 insert—

"Application for approval to make declaration by conduct under regulation 27(1A)

27ZA.—(1) To make a Customs declaration for a temporary admission procedure by conduct under regulation 27(1A) (temporary admission procedure: miscellaneous goods and other goods), an individual must make an application to an HMRC officer for approval to do so, in accordance with the requirements of a notice published by HMRC.

(2) HMRC must publish a notice specifying the matters referred to in paragraph (1), and that notice must specify—

(a) the time by which, and the place to which, an application for approval under paragraph (1) must be made;

(b) the form and manner of such an application; and

(c) any information to be included in such an application.

(3) An HMRC officer may grant an application made under paragraph (1) where they consider that the making of a Customs declaration by conduct is justified, taking into consideration factors specified in a notice published by HMRC.

(4) HMRC must publish a notice specifying the matters referred to in paragraph (3).

(5) Where an application made under paragraph (1) is granted, the officer may impose conditions on the making of the declaration in any approval granted under paragraph (3).

(6) Where—

(a) an application is made under paragraph (1); and

(b) a time limit specified in paragraph (7), for the purposes of this paragraph, expires before that application is determined,

the application will be treated as refused.

(7) The time limits specified for the purposes of paragraph (6) are—

(a) in a case where an entry summary declaration in respect of the goods is required under Article 127 of the UCC, the time limit for lodging that declaration in accordance with Articles 105 to 109 of the Delegated Regulation;

(b) in a case where a Customs declaration is required to be made before the goods are imported into the United Kingdom in accordance with—

(i) regulation 39A (mandatory advance declarations by qualifying travellers: other chargeable goods);

(ii) regulation 131 (chargeable goods carried by RoRo vehicles destined for RoRo listed locations: making of declarations);

(iii) regulation 131C (unaccompanied goods: making of declarations);

(iv) regulation 131F (chargeable goods carried by relevant vehicles destined for other listed locations: making of declarations)(**a**); or

(v) regulation 131H (goods intended to be carried in a shuttle train: making of declarations)(**b**),

the time by which the applicable declaration must be made.

(8) Part 9 of these Regulations does not apply to applications under paragraph (1), or to any decision relating to such an application.".

(8) In—

(a) regulation 27A(2)(b) (temporary admission procedure: goods imported at RoRo listed locations)(**c**);

(b) regulation 27B(1) (temporary admission procedure: pleasure craft)(**d**);

(c) regulation 27C(1)(b) (temporary admission procedure: private aircraft);

(d) regulation 27D(2)(b) (temporary admission procedure: goods imported at other listed locations)(**e**);

(e) regulation 27E(1) (temporary admission procedure: NATO forces)(**f**),

for "a relief from import duty is available" substitute "full relief from import duty is available under regulation 40 of the special procedures regulations".

(9) In regulation 107(1) (interpretation), omit the definition of "the 90 day period".

(10) In regulation 108(7)(b) (use of Methods of valuation), for "regulation 114" substitute "regulations 114, 114A and 114B".

(**a**) Regulation 131F was inserted by S.I. 2020/1234.
(**b**) Regulation 131H was inserted by S.I. 2020/1552.
(**c**) Regulation 27A was inserted by S.I. 2019/486.
(**d**) Regulations 27B and 27C were inserted by S.I. 2019/1215.
(**e**) Regulation 27D was inserted by S.I. 2020/1234.
(**f**) Regulation 27E was inserted by S.I. 2020/1552.

(11) In regulation 113 (transaction value: further included items - royalties)—

(a) in paragraph (1), for "to the seller(**a**)" substitute ", either directly or indirectly,";

(b) in paragraph (1)(a), for "is payable when the buyer(**b**) sells the goods" substitute "relates to the goods being valued";

(c) in paragraph (1)(b), for "forms part of the agreement" substitute "is a condition of sale of those goods in the agreement".

(12) After regulation 114 (transaction value: adjusted amounts), insert—

"Transaction value: retrospectively adjusted amounts

114A.—(1) Paragraph (3) applies where—

(a) a seller makes an adjustment of the price actually paid or payable for the goods to the benefit of the buyer ("the adjustment"); and

(b) paragraph (2) applies to the adjustment.

(2) This paragraph applies to an adjustment where—

(a) the goods are defective at the time of acceptance of the Customs declaration(**c**) for the free-circulation procedure(**d**);

(b) the seller makes the adjustment to compensate the buyer for the defect in order to fulfil, either—

(i) a contractual obligation entered into before the acceptance of the Customs declaration; or

(ii) a statutory obligation applicable to the goods; and

(c) the adjustment is made within the period of one year starting immediately after the date on which the Customs declaration is accepted for that procedure.

(3) The amount of import duty in respect of the adjustment is the amount which may be remitted or repaid.

(4) A case falling within paragraphs (1) and (2) is to be treated as a reduced duty case(**e**) for the purposes of Part 7 of these Regulations.

Transaction value: pro rata amounts

114B.—(1) Where—

(a) paragraph (2) applies to goods declared for a Customs procedure(**f**); or

(b) paragraph (3) applies to goods declared for the free-circulation procedure,

the transaction value of those goods is to be determined pro rata, by reference to the price of the total quantity of goods purchased and the quantity of goods imported or imported without damage (as the case may be).

(2) This paragraph applies to goods declared for a Customs procedure which are part of a larger quantity of the same goods purchased in one transaction.

(**a**) See regulation 107(2) of CIDEER for the definition of "seller" in chapters 2 to 5 of CIDEER.
(**b**) See regulation 107(2) of CIDEER for the definition of "buyer" in chapters 2 to 5 of CIDEER.
(**c**) "Customs declaration" has the same meaning as in Schedule 1 to TCTA.
(**d**) See section 3 of TCTA for the definition of "the free-circulation procedure".
(**e**) See regulation 47 of CIDEER for the definition of a "reduced duty case".
(**f**) See section 3(3) of TCTA for the definition of "Customs procedures".

(3) This paragraph applies to goods declared for the free-circulation procedure where, at the time of acceptance of the Customs declaration for that procedure, part of a consignment of goods purchased has been lost or damaged.".

(13) In regulation 116 (transaction value: further excluded items - royalties)—

(a) in paragraph (1)—

(i) for "agreed to be paid" substitute "payable";

(ii) for "to the seller" substitute ", either directly or indirectly";

(b) in paragraph (1)(a), for "is payable when the buyer sells the goods" substitute "does not relate to the goods being valued";

(c) for the "; and" after paragraph (1)(a) substitute "; or";

(d) for paragraph (1)(b) substitute—

"(b) such payment is not a condition of sale of those goods in the agreement between the buyer and seller for the importation of the goods into the United Kingdom.".

(14) In regulation 117 (transaction value: further excluded items - finance interest), in paragraph (3)(b), for "their release to free-circulation" substitute "discharge of the goods from the free-circulation procedure".

(15) In regulation 120 (Method 2 valuation)—

(a) for paragraph (2)(a) substitute—

"(a) identify the transaction value of identical goods(**a**)—

(i) sold for export to the United Kingdom; and

(ii) imported into the United Kingdom at the time of, or within such period as an HMRC officer considers reasonable of, the importation of the chargeable goods into the United Kingdom; and";

(b) in paragraph (2)(b) for "they are released for free-circulation" substitute "importation of the goods into the United Kingdom".

(16) In regulation 121 (Method 3 valuation)—

(a) for paragraph (2)(a) substitute—

"(a) identify the transaction value of similar goods(**b**)—

(i) sold for export to the United Kingdom; and

(ii) imported into the United Kingdom at the time of, or within such period as an HMRC officer considers reasonable of, the importation of the chargeable goods into the United Kingdom; and";

(b) in paragraph (2)(b) for "they are released for free-circulation" substitute "importation of the goods into the United Kingdom".

(17) In regulation 122 (Method 2 and Method 3 valuation: identification of transaction values)—

(a) for paragraph (1) substitute—

"(1) The identification of the transaction value of identical goods or similar goods—

(a) sold for export to the United Kingdom; and

(**a**) See regulation 127(1) of CIDEER for the definition of "identical goods".
(**b**) See regulation 127(1) of CIDEER for the definition of "similar goods".

(b) imported into the United Kingdom at the time of, or within such period as an HMRC officer considers reasonable of, the importation of the chargeable goods into the United Kingdom,

must be based on a sale of such goods which satisfies paragraph (1A).";

(b) after paragraph (1), insert—

"(1A) To satisfy this paragraph, a sale of goods must be—

(a) by—

(i) the seller of the chargeable goods; or

(ii) where no such sale takes place by that seller at the time of, or within such period as an HMRC officer considers reasonable of, the importation of the chargeable goods into the United Kingdom, a seller who is in the equivalent position in the supply chain to the seller of the chargeable goods;

(b) to—

(i) the buyer of the chargeable goods; or

(ii) where no such sale takes place to that buyer at the time of, or within such period as an HMRC officer considers reasonable of, the importation of the chargeable goods into the United Kingdom, a buyer who is in an equivalent position in the supply chain to the buyer of the chargeable goods; and

(c) of an equivalent quantity of goods as the sale of the chargeable goods.".

(18) In regulation 123 (Method 4 valuation - other than goods to which regulation 124 applies)—

(a) for paragraph (3) substitute—

"(3) Step 1: identify whether or not—

(a) there is a sale in the United Kingdom of—

(i) the chargeable goods; or

(ii) identical or similar imported goods,

in the condition they are imported;

(b) which occurs—

(i) at the time of, or within such period as an HMRC officer considers reasonable ending with, the importation of the chargeable goods into the United Kingdom; or

(ii) if there is no sale falling within paragraph (i), within the period of 90 days which begins on the day after the date on which the chargeable goods are imported into the United Kingdom,

and proceed to step 2.".

(b) for paragraph (4) substitute—

"(4) Step 2: if—

(a) there is a sale, proceed to step 3; or

(b) there is no sale and—

(i) step 7 has not already been applied, proceed to step 7;

(ii) step 7 has already been applied, cease to use Method 4 valuation.";

(c) in paragraph (5)(a), for "paragraph (b)" substitute "sub-paragraph (b)";

(d) in paragraph (6)(a), for "paragraph (b)" substitute "sub-paragraph (b)";

(e) in paragraph (8), for "they are released for free-circulation" substitute "discharge of those goods from the free-circulation procedure";

(f) omit paragraph (9);

(g) for paragraph (10) substitute—

"(10) Step 7: repeat step 1 as if the reference to "in the condition they are imported" were instead a reference to "that have been processed", but only if the value of the processing carried out to the goods can be determined.";

(h) in paragraph (11), for "step 8" substitute "step 7".

(19) In regulation 126 (Method 6 valuation), for "they are released for free-circulation" substitute "discharge of those goods from the free-circulation procedure".

(20) In—

(a) regulation 131 (chargeable goods carried by RoRo vehicles destined for RoRo listed locations: making of declarations), in paragraph (1)(b)(i)(bb);

(b) regulation 131F (chargeable goods carried by relevant vehicles destined for other listed locations: making of declarations), in paragraph (1)(b)(i)(bb),

for "paragraph (1)(b) or (c)" substitute "paragraph (1)(b), (1)(c), (1A)".

Amendments to the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018

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

(2) In regulation 2(1) (interpretation), in the definition of "the temporary admission document", for ""Temporary Admission: Eligible Goods and Conditions for Relief (version 4.1)", dated 1st June 2022" substitute ""Temporary Admission: Eligible Goods and Conditions for Relief (version 4.2)", dated 10 June 2025".

(3) For regulation 37 (authorisation to declare goods for a temporary admission procedure) substitute—

"Authorisation to declare goods for a temporary admission procedure

37.—(1) An approval notification issued in relation to an authorisation to declare goods for a temporary admission procedure must specify—

(a) the goods, or the types of goods, to which the authorisation applies;

(b) the period, for the purposes of paragraph 15(b) of Schedule 2 to the Act, during which particular goods are to be used before they are exported from the United Kingdom in accordance with the applicable export provisions(**b**) or are removed to Northern Ireland.

(2) This paragraph applies to goods—

(a) falling within a description given in section 25A of the temporary admission document; and

(b) in relation to which full relief from import duty is available under regulation 40.

(**a**) S.I. 2018/1249; which has been relevantly amended by S.I. 2019/486, 1215, 2020/1552, 1605, 2021/478, 2022/615.
(**b**) See section 35 of TCTA for the definition of "the applicable export provisions".

(3) Subject to paragraphs (6) to (11), the period specified under paragraph (1)(b) must not be longer than—

(a) 48 months beginning with the date that the goods are declared for the procedure, where paragraph (2) applies to the goods; or

(b) 24 months beginning with the date that the goods are declared for the procedure, in all other cases,

unless an HMRC officer is satisfied as to the matters specified in paragraph (5) in relation to those goods.

(4) Subject to paragraphs (6) to (11), an HMRC officer may grant an application made by the authorisation holder to extend the period specified in an authorisation to declare goods for a temporary admission procedure beyond—

(a) 48 months beginning with the date that the goods are declared for the procedure, where paragraph (2) applies to the goods; or

(b) 24 months beginning with the date that the goods are declared for the procedure, in all other cases,

where the officer is satisfied as to the matters specified in paragraph (5) in relation to those goods.

(5) The matters specified in this paragraph for the purposes of paragraphs (3) and (4) are, that—

(a) the use for which the goods are imported cannot be achieved within 24 or 48 months (as the case may be); and

(b) a longer period is justified.

(6) Any period specified under paragraph (1)(b) must not be longer than 10 years beginning with the date that the goods are declared for the procedure, unless an HMRC officer is satisfied that there are abnormal and unforeseeable circumstances beyond the holder of the procedure's control justifying a longer period.

(7) Any extension granted under paragraph (4) must not have the effect that the total period during which particular goods are to be used is longer than 10 years beginning with the date that the goods are declared for the procedure unless an HMRC officer is satisfied that there are abnormal and unforeseeable circumstances beyond the holder of the procedure's control justifying a longer extension.

(8) This paragraph applies to goods that fall within the scope of an international agreement the effect of which is that the period during which the goods may be used before they are exported from the United Kingdom is longer than—

(a) 48 months, where paragraph (2) applies to the goods; or

(b) 24 months, in all other cases.

(9) Where paragraph (8) applies to goods, the period specified under paragraph (1)(b) may be longer than 24 or 48 months (as the case may be), but it must not be longer than the period specified in the international agreement.

(10) This paragraph applies to any goods of a description set out in a notice which HMRC may publish under this paragraph.

(11) Where paragraph (10) applies to goods, the period specified under paragraph (1)(b) must be the period specified in a notice published by HMRC under this paragraph.

(12) Where HMRC publish a notice under paragraph (11), it must have regard to factors including but not limited to—

(a) the proposed use of the goods;

(b) any abnormal circumstances.

(13) When determining, for the purposes of this regulation, the period during which goods declared for a temporary admission procedure have been used—

(a) any period during which the goods were subject to another special Customs procedure(**a**) is to be disregarded; and

(b) account is to be taken of any period during which each of the following conditions is met—

(i) the goods were subject to a temporary admission procedure as a result of a subsequent declaration made by the holder of the procedure; and

(ii) where the goods fell within a description given in a section of the temporary admission document, the goods continue to fall within the same section.".

Amendments to the Customs Transit Procedures (EU Exit) Regulations 2018

6. The Customs Transit Procedures (EU Exit) Regulations 2018(**b**) are amended in accordance with regulation 7.

7.—(1) In Schedule 1 (the common transit procedure)—

(a) in paragraph 18 (formalities in Great Britain)—

(i) in sub-paragraph (1), after "(5)," insert "(6A),";

(ii) after sub-paragraph (6), insert—

"(6A) Authorisation to declare goods for the common transit procedure using a declaration that contains reduced information, in the case of—

(a) the transport of goods by rail, or

(b) the transport of goods by air, where an electronic transport document is not being used as a declaration for the common transit procedure.";

(b) in paragraph 29 (end of the common transit procedure), in sub-paragraph (1G), omit paragraph (c);

(c) omit Part 3 (simplifications for the paper-based common transit procedure for goods carried by air or rail).

(2) In Schedule 3 (the United Kingdom transit procedure), in paragraph 2 (general provision)—

(a) in sub-paragraph (a), after "(5)," insert "(6A),";

(b) in sub-paragraph (b), after "(5)" insert ", (6A)";

(c) in sub-paragraph (c), after "(5)" insert ", (6A)";

(d) in sub-paragraph (d), after "(4)," insert "(6A),";

(e) after sub-paragraph (d), insert—

"(da) the use by a person of a customs declaration that contains reduced information, in the case of the transport of goods by air (where an electronic transport document is not being used as a customs declaration) or rail, is subject to provision corresponding to Schedule 1, paragraphs 18(1) to (3) (excluding references to sub-paragraphs (4), (5), (7) and (8)) and 18(6A), but in relation to the UK transit procedure;".

(**a**) See section 3 of TCTA for the definition of "special Customs procedure".
(**b**) S.I. 2018/1258, which has been relevantly amended by S.I. 2019/486, 2019/1346, 2020/1491, 2020/1605, 2024/194.

Amendments to the Customs (Export) (EU Exit) Regulations 2019

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

(2) In regulation 2 (general interpretative provisions)—

(a) after the definition of "accompanied baggage on departure" insert—

> ""authorised foreign designated operator" has the meaning given by regulation 23AA(2);";

(b) after the definition of "export declaration" insert—

> ""foreign designated operator" means a designated operator within the meaning given in the Constitution of the Universal Postal Union done at Vienna on 10 July 1964, as amended by the Additional Protocols, which is acting—
>
> (a) outside the territory of the member country(**b**) that designated them as such, and
>
> (b) in accordance with the UP Convention(**c**).".

(c) in the definition of "UP Convention", for "Istanbul on 6 October 2016 and in Addis Ababa on 7 September 2018" substitute "Riyadh on 5 October 2023".

(3) In regulation 18 (export declarations made orally: certain goods subject to temporary admission procedure)—

(a) for the "; or" after sub-paragraph (a) substitute ";";

(b) in sub-paragraph (b), for "21" substitute "21(1)";

(c) after sub-paragraph (b)—

(i) for the "; and" substitute "; or";

(ii) for the words after sub-paragraph (b) substitute—

"(c) the individual made the Customs declaration in respect of those goods for that procedure orally in accordance with regulations 21(2) (temporary admission procedure: other goods) and 21A (application for approval to make oral declaration under regulation 21(2)) of CIDEER 2018(**d**), provided that the export declaration is made in accordance with any conditions imposed by HMRC.".

(4) In regulation 23 (export declarations by conduct: posted goods)—

(a) in paragraph (2), after "a universal service provider" insert "or an authorised foreign designated operator";

(b) in paragraph (3), after "the universal service provider" insert "or the authorised foreign designated operator".

(5) After regulation 23 insert—

"Declarations by conduct: authorisation of foreign designated operators

23AA.—(1) An HMRC officer may approve a foreign designated operator ("FDO") for the purposes of enabling a person to make an export declaration by conduct in accordance with regulation 23.

(**a**) S.I. 2019/108; relevant amending instruments are S.I. 2019/486, 2019/1215, 2019/1346, 2020/1552, 2021/697, 2021/1205, 2021/1347 and 2023/569.
(**b**) For these purposes, "member country" is defined in Article 2 of the Constitution of the Universal Postal Union.
(**c**) For these purposes, "UP Convention" is defined in regulation 2 of the Export Regulations.
(**d**) See regulation 2 of the Customs (Export) (EU Exit) Regulations 2019 for the definition of "CIDEER 2018".

(2) A FDO authorised under paragraph (1) is referred to in this Chapter as "an authorised foreign designated operator".

(3) The eligibility criteria to be so authorised are that a FDO meets the criteria which apply to be approved as an authorised economic operator in regulation 93(1)(c), (d), (e), (f) and (g) of CIDEER 2018(**a**), as if reference in that regulation to suitability to be an authorised economic operator were a reference to suitability to be an authorised foreign designated operator.".

(6) In regulation 24 (export declarations by conduct: certain goods subject to temporary admission procedure)—

(a) in paragraph (2)—

(i) for the "; or" after sub-paragraph (a) substitute ";";

(ii) after sub-paragraph (b)—

(aa) for the "; and" substitute "; or";

(bb) for the words after sub-paragraph (b) substitute—

"(c) the individual made the Customs declaration in respect of those goods for that procedure by conduct in accordance with regulations 27(1A) (temporary admission procedure: other goods) and 27ZA (application for approval to make declaration by conduct under regulation 27(1A)) of CIDEER 2018, provided that the export declaration is made in accordance with any conditions imposed by HMRC.";

(b) in paragraph (3), omit ", irrespective of whether the Customs declaration was actually made by conduct for that procedure".

(7) In regulation 26 (export declarations made in paper form), in paragraph (1A)(a), after "a universal service provider" insert "or an authorised foreign designated operator".

(8) In regulation 29 (export declarations by conduct: consequential provision), in paragraph (3), after "a universal service provider" insert "or an authorised foreign designated operator".

(9) In regulation 40 (obligation to make goods available for examination)—

(a) in paragraph (1), after "an appropriate place" insert "or a place approved under paragraph (6A)";

(b) after paragraph (4) insert—

"(4A) A person who makes an export declaration in relation to goods by the conduct described in regulation 23(2) (export declarations by conduct: posted goods) is treated as having secured that the universal service provider or authorised foreign designated operator to whom the goods were submitted is to make those goods available for examination on their behalf.";

(c) in paragraph (6A), omit "which is an appropriate place".

(10) In regulation 41, in paragraph (1)(a), for "exported from" substitute "taken out of".

Amendments to the Customs (Northern Ireland) (EU Exit) Regulations 2020

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

(2) After regulation 28 (modification of section 9 of the Customs and Excise Management Act 1979), insert—

(**a**) For these purposes, "CIDEER 2018" is defined in regulation 2 of the Export Regulations.
(**b**) S.I. 2020/1605.

"Modification of section 159 of the Customs and Excise Management Act 1979

28A. Section 159 of CEMA 1979 (power to examine and take account of goods)(**a**) applies for any purpose in connection with duty under section 30A(3) or 40A of the Act as if—

(a) the amendments to that section made by paragraph 107 of Schedule 7 to the Act had effect for that purpose; and

(b) in subsection (1), for paragraphs (aa) and (ab) there were substituted—

"(aa) which are subject to customs supervision within the meaning of Article 134 of Regulation (EU) 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down Union Customs Code(**b**) as it has effect as a result of Section 7A of the European Union (Withdrawal) Act 2018(**c**) ("the code"); or

(ab) which have been released in accordance with Article 194 of the Code so far as is necessary for the purpose of verifying the accuracy and completeness of the information given in a customs declaration; or".".

(3) In regulation 39 (amendment of the Customs Transit Procedures (EU Exit) Regulations 2018), in paragraph (2), omit sub-paragraphs (ee) to (ll).

Transitional provisions - foreign designated operators

10.—(1) Paragraph (2) applies to any person ("P") who immediately before these Regulations come into force—

(a) fell within the meaning of a "designated operator" given in the Constitution of the Universal Postal Union done at Vienna on 10 July 1964, as amended by the Additional Protocols;

(b) was providing postal services in the United Kingdom; and

(c) whilst operating postal services in the United Kingdom, was—

(i) acting outside the territory of the member country that so designated them; and

(ii) was acting in accordance with the Universal Postal Convention, as most recently done at Riyadh on 5 October 2023, and any Regulations made under it.

(2) P is to be treated as if it has been authorised by HMRC under regulation 23AA(1) of the Customs (Export) (EU Exit) Regulations 2019 until the earlier of—

(a) the date on which P is notified by HMRC that their application to be authorised under that regulation has been granted, or

(b) 31st December 2026.

(3) An HMRC officer may notify P in writing that paragraph (2) will cease to have effect in relation to P from a date specified in the written notification.

(**a**) Section 159 is amended by paragraph 107 of Schedule 7 to the 2018 Act, with savings provided for by paragraph 158 of that Schedule (which is inserted by paragraph 10(6) of Schedule 1 to the Taxation (Post-transition Period) Act 2020). The effect of those savings is that the amendments would not, but for the effect of this Regulation, apply for the purposes of duty under section 30A(3) or 40A of the 2018 Act.

(**b**) OJ No. L 269, 10.10.2013, p. 1.

(**c**) 2018 c. 16. Section 7A was inserted by section 5 of the European Union (Withdrawal Agreement) Act 2020 (c. 1).

Consequential amendments - transit procedures

11. In the Customs and Excise (Transit) Regulations 1993(**a**), in Schedule 1 (relevant transit provisions) omit—

(a) the row with the entry "Paragraph 49(1) of Schedule 1";

(b) the row with the entry "Paragraph 52(1)(b) of Schedule 1".

12. In the Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019(**b**), in regulation 8 (customs transit procedures), in paragraph (2), omit sub-paragraph (j).

13. In the Customs (Miscellaneous Amendments) Regulations 2024(**c**), in regulation 3 (amendment of the Customs Transit Procedures (EU Exit) Regulations 2018), in paragraph (2), omit sub-paragraphs (c) to (e).

Jeff Smith
Anna Turley
24th June 2025 Two of the Lords Commissioners of His Majesty's Treasury

(**a**) S.I. 1993/1353, which has been relevantly amended by S.I. 2019/140.
(**b**) S.I. 2019/486, to which there are amendments not relevant to these Regulations.
(**c**) S.I. 2024/194.

EXPLANATORY NOTE

(This note is not part of the Regulations)

This instrument contains various amendments to Customs secondary legislation made under the Taxation (Cross-border Trade) Act 2018 (c. 22) ("TCTA"), and amendments to the Postal Packets (Revenue and Customs) Regulations 2011 (S.I. 2011/3036) ("the Postal Packets Regulations") made under powers contained in the Postal Services Act 2000 (c. 26).

Regulation 1 provides for citation, commencement and effect.

Regulation 2 amends the Schedule to the Customs (Contravention of a Relevant Rule) Regulations 2003 (S.I. 2003/3113) to clarify the scope of an existing penalty relating to breach of directions and to apply a penalty of up to £1,000 to a person who fails to provide for the carrying of goods or their containers to a place appointed by the Commissioners for the examination of goods, in circumstances where a person is under an obligation to do so for the purpose of verifying a customs declaration.

Regulation 3 amends the Postal Packets Regulations. Regulation 3(3) amends regulation 17 of the Postal Packets Regulations to permit foreign designated operators in Great Britain who have been authorised by HMRC under the Customs (Export) (EU Exit) Regulations 2019 (S.I. 2019/108) ("CEEER 2019"), and foreign designated operators operating in Northern Ireland, to export certain foreign postal packets using customs forms CN22 and CN23. Paragraphs (2), (4), (5) and (6) of regulation 3 make consequential amendments.

Regulation 4 amends the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248) ("CIDEER 2018").

Paragraphs (3), (4), (6) and (7) of regulation 4 amend CIDEER 2018 to extend the circumstances in which Customs declarations for a temporary admission procedure may be made orally or by conduct in respect of certain goods. Paragraphs (3) and (4) amend regulation 21 of CIDEER 2018, and insert a new regulation 21A, respectively, to permit declarations to be made orally in respect of certain goods within a description given in section 26 or 27 of the temporary admission document, provided that an application to do so has been made, and that an HMRC officer considers that the making of a Customs declaration orally is justified. Paragraphs (6) and (7) amend regulation 27 of CIDEER 2018, and insert a new regulation 27ZA, respectively, to permit declarations to be made by conduct in respect of the same goods, in similar circumstances to those for which oral declarations may be made.

Factors to be taken into account by an HMRC officer as to whether making a Customs declaration orally or by conduct is justified will be set out in a notice published by HMRC under new regulation 21A(3) or regulation 27ZA(3) respectively. When and how an application to declare goods for a temporary admission procedure orally or by conduct should be made will also be specified in a notice published by HMRC under new regulation 21A(2) and regulation 27ZA(2) respectively. An application under regulation 21A(1) or regulation 27ZA(1) will be treated as refused if it has not been determined by HMRC before the time at which specified customs requirements in relation to the importation of the goods have to be satisfied.

Paragraph (8) of regulation 4 amends regulations 27A to 27E of CIDEER 2018 to make clear that these provisions apply only where full relief from import duty is available in respect of goods under regulation 40 of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 (S.I. 2018/1249).

Paragraphs (9) to (19) of regulation 4 amend CIDEER 2018 in relation to the valuation of goods for customs purposes. Paragraphs (9), (15), (16) and (17) amend regulations 107, 120, 121 and 122 of CIDEER 2018, respectively, to specify the time at which identical or similar goods must be imported into the United Kingdom in order for their transaction value to be applied as the value of the chargeable goods under Methods 2 or 3 valuation. The relevant factors for determining this time period will be further explained in guidance. Paragraph (18) amends regulation 123 of CIDEER 2018 to make similar changes in relation to Method 4 valuation.

Paragraphs (11) and (13) of regulation 4 amend regulations 113 and 116 of CIDEER 2018 respectively to clarify when a royalty or licence fee should be included or excluded as elements of a transaction value.

Paragraph (12) of regulation 4 inserts new regulations 114A and 114B into CIDEER 2018 to allow the transaction value of defective goods to be adjusted, and to require the transaction value of partially delivered, short shipped or damaged goods to be determined pro rata. A case falling within new regulation 114A(1) and (2) is to be treated as a reduced duty case for the purposes of Part 7 of CIDEER 2018. Under new regulation 114A, a person may make an application for remission or repayment of import duty in respect of the adjustment made for the defective goods.

Paragraphs (5), (10), (15) and (18) to (20) of regulation 4 make consequential amendments to CIDEER 2018.

Regulation 5 amends The Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 ("the Special Procedures Regulations").

Paragraph (2) of regulation 5 amends regulation 2 of the Special Procedures Regulations to update the definition of "temporary admission document" to refer to the most recent version of that document. The document entitled

"Temporary Admission: Eligible Goods and Conditions for Relief (version 4.2)", dated 10 June 2025 is available electronically from https://www.gov.uk/government/publications/reference-document-for-temporary-admission-eligible-goods-and-conditions-for-relief. A person unable to access the document electronically may access it by inspection free of charge at HMRC, 100 Parliament Street, London SW1A 2BQ.

Paragraph (3) of regulation 5 substitutes regulation 37 of the Special Procedures Regulations, which extends the maximum period specified in an approval notification for an authorisation to declare goods for a temporary admission procedure during which certain goods may be used under that procedure before they are exported from the United Kingdom or removed to Northern Ireland. New regulation 37(2) and (3)(a) introduce a maximum temporary admission period of 48 months for goods falling within a description given in section 25A of the temporary admission document (works of art etc.) in relation to which full relief from import duty is to be given. However, the period specified in the approval notification may be longer in accordance with paragraph (3), or may be extended under paragraph (4) at an HMRC officer's discretion, subject to paragraphs (6) to (11). New regulation 37(10) and (11) confers a power on HMRC to specify an alternative period of time during which certain goods may be used, on a case-by-case basis, having regard to factors including those specified in regulation 37(12).

Regulations 6 and 7 amend the Customs Transit Procedures (EU Exit) Regulations 2018 ("the Transit Regulations").

The amendments to the Transit Regulations provide for a new authorisation to use a customs declaration that contains reduced information. This authorisation will be available in respect of the transport of goods by air (where an electronic transport document is not used as a customs declaration) or rail, when goods are declared for the common transit procedure or United Kingdom transit procedure. The contents of a customs declaration, for the purposes of Schedule 1 to the Transit Regulations, are set out in public notices given under Schedule 1 to the TCTA (see paragraph 58(1)(c) of Schedule 1 to the Transit Regulations). The reduced information that holders of the new authorisation are required to provide will be set out in such public notices, and published at https://www.gov.uk/government/collections/customs-vat-andexcise-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 amendments made by Regulation 7 also remove the paper-based common transit procedure for goods carried by air or rail.

Regulation 8 amends The Customs (Export) (EU Exit) Regulations 2019 ("CEEER 2019").

Paragraphs (2), (4), (5) and (7) of regulation 8 make amendments related to foreign designated postal operators. Paragraph (2) makes consequential amendments to regulation 2 of CEEER 2019 to insert a new definition of "foreign designated operator", and to cross-refer to the new definition of an "authorised foreign designated operator" in new regulation 23AA(2) of CEEER 2019. Paragraph (4) amends regulation 23 of CEEER 2019 to permit posted goods with a value not exceeding £1000 to be exported by the conduct described in regulation 23(2) by submitting the goods to an authorised foreign designated operator. Paragraph (5) inserts a new regulation 23AA into CEEER 2019 to create a new process for HMRC to authorise foreign designated operators and specifies the eligibility criteria applying to such authorisations. Paragraph (7) amends regulation 26 of CEEER 2019 so as to provide that a carnet may not be used to make an export declaration for goods submitted to an authorised foreign designated operator. Paragraph (8) amends regulation 29 of CEEER 2019 so as to provide that certain steps, including notification of export of the goods to HMRC, acceptance of the export declaration (by conduct) and release of the goods to, and discharge of the goods from, a common export procedure, are treated as, or deemed as, occurring when goods are exported from the United Kingdom by an authorised foreign designated operator.

Paragraph (9) of regulation 8 amends regulation 40 of CEEER 2019 so as to provide that a person who makes an export declaration in relation to goods by the conduct described in regulation 23(2) of CEEER is treated as having secured that the universal service provider or authorised foreign designated operator to whom the goods were submitted is required to make those goods available for examination on the person's behalf. Regulation 40 is also amended to provide that goods can be made available for examination at either an "appropriate place" which is one listed in a public notice made under regulation 40(7)(a) or at a place which has been approved under regulation 40(6A). A place no longer has to be specified in a public notice to be approved under regulation 40(6A).

Paragraphs (3) and (6) of regulation 8 make consequential amendments to regulations 18 and 24 of CEEER 2019, respectively, as a result of the amendments made to CIDEER 2018 by paragraphs (3) to (6) of regulation 4.

Paragraph (10) of regulation 8 amends regulation 41(1)(a) of CEEER 2019 in order to clarify the point at which goods remain under customs control when an export declaration has been made. This amendment provides that goods will remain under customs control until they are taken out of the United Kingdom.

Regulation 9 amends the Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I 2020/1605) ("the 2020 Regulations"). Paragraph (2) of regulation 9 inserts a new regulation 28A into the 2020 Regulations. New regulation 28A modifies section 159 of the Customs and Excise Management Act 1979 so as to ensure that the penalty imposed by regulation 2(3) of these Regulations operates in the same way in respect of goods that are subject to duty under section 30A(3) or 40A of the TCTA. Paragraph (3) of regulation 9 makes a consequential amendment to regulation 39 of the 2020 Regulations.

Regulation 10 makes transitional provision for foreign designated operators who will need to be authorised under new regulation 23AA CEEER 2019 in order for a person to be able to make an export declaration by conduct in accordance with regulation 23(2) of CEEER 2019. Foreign designated operators will be able to continue operating as if they were authorised until they are actually authorised by HMRC or until 31 December 2026 (whichever is the earliest date). An HMRC officer may remove this transitional cover before 31 December 2026.

Regulations 11 to 13 contain amendments to other secondary legislation which are consequential to the amendments made to the Transit Regulations by regulations 6 and 7.

The notices published under powers conferred by regulations 4(4), (7) and 5(3) of these Regulations will be published at https://www.gov.uk/government/publications/notices-to-be-made-under-the-customs-import-duty-eu-exit-regulations-2018 and https://www.gov.uk/government/publications/notices-under-the-customs-special-procedures-and-outward-processing-eu-exit-regulations-2018. A person unable to access the notices electronically may access them 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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