Draft Regulations laid before Parliament under paragraph 1(3) of Schedule 7 to the European Union (Withdrawal) Act 2018 for approval by resolution of each House of Parliament.

DRAFT STATUTORY INSTRUMENTS

2021 No.

EXITING THE EUROPEAN UNION

CUSTOMS

The Customs Safety and Security Procedures (EU Exit) (No. 2) Regulations 2021

Made - - - -	***
Coming into force - -	*31st December 2021*

The Commissioners for Her Majesty's Revenue and Customs make these Regulations in exercise of the powers conferred by section 8(1) of, and paragraph 21 of Schedule 7 to, the European Union (Withdrawal) Act 2018(**a**).

They consider these Regulations appropriate to prevent, remedy or mitigate (a) any failure of retained EU law to operate effectively, or (b) any other deficiency in retained EU law, in either case arising from the withdrawal of the United Kingdom from the EU.

In accordance with paragraph 1(3) of Schedule 7 to that Act, a draft of this instrument has been laid before, and approved by resolution of, each House of Parliament.

Citation and commencement

1. These Regulations may be cited as the Customs Safety and Security Procedures (EU Exit) (No. 2) Regulations 2021 and come into force on 31st December 2021.

Amendment of Commission Delegated Regulation (EU) 2015/2446 supplementing certain provisions of the Union Customs Code

2. In Article 104(5) of Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code(**b**), for "1 January 2022" substitute "1 July 2022".

(**a**) 2018 c. 16. Section 20(1) provides that in the Act the Commissioners for Her Majesty's Revenue and Customs are included in the expression "Minister of the Crown". Section 8 was amended by section 27 of the European Union (Withdrawal Agreement) Act 2020 (c. 1).

(**b**) EUR/2015/2446. The Union Customs Code and its Delegated and Implementing Regulations constitute direct EU legislation forming part of the law of the United Kingdom under section 3 of the European Union (Withdrawal) Act 2018 (c. 16), except so far as imposing or otherwise applying in relation to any EU customs duty as mentioned in paragraph 1(1) of Schedule 7 to the Taxation (Cross-border Trade) Act 2018 (c. 22). Article 104(5) was inserted by S.I. 2019/715, which

Name
Name

Date Two of the Commissioners for Her Majesty's Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made in exercise of the powers conferred by section 8(1) of, and paragraph 21 of Schedule 7 to, the European Union (Withdrawal) Act 2018 (c. 16) to address failures of retained EU law to operate effectively arising from the withdrawal of the UK from the European Union.

Regulation 2 amends Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (EUR 2015/2446) which is retained EU legislation. It extends to 1st July 2022 the expiry date for the waiver of the requirement to lodge an entry summary declaration for goods coming from the EU and other countries for which a declaration was not required before the UK's exit from the EU.

A full impact assessment has not been produced for this instrument. These Regulations will assist businesses by delaying the introduction of the administrative burden of submitting entry summary declarations for a further six-month period until 1st July 2022. An impact assessment is not required for provisions in force for less than 12 months.

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was amended by S.I. 2020/1379 before it came into force. Relevant amendments to Article 104(5) were

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