This Statutory Instrument has been made in consequence of a defect in SI 2019/714 and is being issued free of charge to all known recipients of that Statutory Instrument.

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

2020 No. ***

EXITING THE EUROPEAN UNION

CUSTOMS

The Customs Safety, Security and Economic Operators Registration and Identification (Amendment etc.) (EU Exit) Regulations 2020

Made - - - - ***

Coming into force in accordance with regulation 1(2) and (3)

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**).

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

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Customs Safety, Security and Economic Operators Registration and Identification (Amendment etc.) (EU Exit) Regulations 2020.

(2) This regulation and regulation 8 come into force immediately after these Regulations are made.

(3) Regulations 2 to 7 come into force immediately before IP completion day(**b**).

(4) Regulations 3, 4(2)(b), 4(2)(c), 4(3) and 5 do not have effect in relation to economic operators whose activities solely relate to trade in goods between Northern Ireland and the Republic of Ireland.

(**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 the European Union (Withdrawal Agreement) Act 2020 (c. 1), section 27.

(**b**) The meaning of "IP completion day" is assigned by the Interpretation Act 1978 (c. 30), Schedule 1 as amended by the European Union (Withdrawal Agreement) Act 2020, Schedule 5, paragraph 12, and as assigned by section 39(1) to (5) of the latter Act.

Amendment of the Customs Safety and Security Procedures (EU Exit) Regulations 2019

2. The Customs Safety and Security Procedures (EU Exit) Regulations 2019(**a**) are amended as follows.

3. Insert after regulation 2(3)(a)—

"(aa) 9—

(i) paragraph (1), omit "responsible for the place where they are established",

(ii) paragraph (2), omit "responsible for the place where they first lodge a declaration or apply for a decision",

(iii) paragraph (3), omit the second sub-paragraph (from "Where" to "for a decision.");".

4.—(1) Replace regulation 3(2) with the following—

"(2) Revoke: point (iv) of point (a) of Article 5(1); Article 5(2), (4), (5) and (6); point (v) of point (c), and point (d), of Article 105; Article 106(2), (2a), (3) and (4); Article 112; Article 113; Article 113a; point (iii) of point (a) of Article 244(1); and point (p) of Article 245(1).".

(2) In regulation 3(3)—

(a) after sub-paragraph (b) insert—

"(ba) 3, omit everything after the first sub-paragraph (from "By way of derogation" to "of that system.");";

(b) in sub-paragraph (c)—

(i) omit "or the Customs and Excise Management Act 1979";

(ii) for "deemed declarations" substitute "declarations made by conduct";

(c) after sub-paragraph (c) insert—

"(ca) 6(1)(a)—

(i) for "Union" substitute "applicable",

(ii) omit "or by the legislation of a Member State";";

(d) after sub-paragraph (e)(i) insert—

"(ia) paragraph (1)(e), for "Article 135 and Article 136(1)" substitute "provision made by or under the Taxation (Cross-border Trade) Act 2018",

(ib) paragraph (1)(f), for "deemed to be declared in accordance with Article 141" substitute "declared by conduct in accordance with provision made by or under the Taxation (Cross-border Trade) Act 2018",";

(e) replace sub-paragraph (e)(v) with the following—

"(v) paragraph (2), omit everything starting with ", as follows" and ending with the third use of "2015/2447",";

(f) sub-paragraph (e)(vi) is omitted;

(g) after sub-paragraph (e)(vii) insert—

"(viii) paragraph (4), omit everything starting with ", as follows" and ending with the third use of "2015/2447";";

(h) in sub-paragraph (f), for "1 October 2019" substitute "1 July 2021";

(i) replace sub-paragraph (g) with the following—

"(g) 105(c)—

(**a**) S.I. 2019/715.

(i) paragraph (c)(i), for "Greenland", substitute "the Channel Islands, Ireland or Norway";

(ii) paragraph (c)(iv), for "the Black Sea and the Mediterranean Sea;" substitute "or the English Channel.";";

(j) after sub-paragraph (i) insert—

"(ia)244(1)(a)(ii)—

(i) for "Greenland", substitute "Norway, the Channel Islands, Ireland";

(ii) for "the Black Sea or the Mediterranean and all ports of Morocco", substitute "or the English Channel";";

(k) in sub-paragraph (k)(iii), for "deemed to be declared for export" substitute "declared for export by conduct in accordance with provision made".

(3) Insert as regulation 3(5)—

"(5) In Annex 12-01—

(a) in Title, I, Chapter 1—

(i) in paragraph 1 omit "central",

(ii) omit paragraph 4;

(b) in Title I, Chapter 2 omit Section 2;

(c) in the data requirements table in Title I, Chapter 3 omit the third column ("D.E. mandatory/optional");

(d) in Title II (except points 4 and 8) substitute "the United Kingdom" for each use of the following references: "the Union", "the Member State of residence", "the Member State of establishment", "the country of establishment", "Member States", "the Member State concerned".".

5.—(1) Insert as regulation 5(2A)—

"(2A) Revoke: Articles 6, 7(1), 7(4) and 7(5).".

(2) Insert as regulation 5(5)—

"(5) In Annex 12-01—

(a) in Title I omit the notes for row 5 (format of VAT identification number);

(b) in Title II, paragraph 2 (Codes), point 1 (EORI number)—

(i) for "Member State (country code)" substitute "United Kingdom";

(ii) omit "in a Member State", "Union's" and everything from "in so far as" to "list of country codes";

(c) in Title II, paragraph 2, point 12 (Type of person) omit "Union or";

(d) in Title II, paragraph 2, point 13 (Principal economic activity) for "Member State concerned" substitute "United Kingdom".".

6. In regulation 7(1)—

(a) replace the full stop at the end of sub-paragraph (c) with a comma;

(b) insert after sub-paragraph (c)—

"(d) Commission Delegated Regulation (EU) 2019/1143 of 14 March 2019 amending Delegated Regulation (EU) 2015/2446 as regards the declaration of certain low-value consignments;

(e) Commission Implementing Regulation (EU) 2019/1394 of 10 September 2019 amending and correcting Implementing Regulation (EU) 2015/2447 as regards certain rules on surveillance for release for free circulation and exit from the customs territory of the Union;

(f) Commission Delegated Regulation (EU) 2020/877 of 3 April 2020 amending and correcting Delegated Regulation (EU) 2015/2446 supplementing Regulation (EU)

No 952/2013, and amending Delegated Regulation (EU) 2016/341 supplementing Regulation (EU) No 952/2013, laying down the Union Customs Code;

(g) Commission Implementing Regulation (EU) 2020/893 of 29 June 2020 amending Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.".

Miscellaneous

7.—(1) The Customs Safety and Security Procedures (EU Exit) (No. 2) Regulations 2019(**a**) are amended as follows.

(2) Regulations 3(2), 3(3) and 4 are revoked.

(3) In regulation 3(4), for "1 May 2020" substitute "1 July 2021".

8. The Customs (Economic Operators Registration and Identification) (Amendment) (EU Exit) Regulations 2019(**b**) are revoked.

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) in order to address failures of retained EU law to operate effectively and other deficiencies (in particular under sections 8(2)(a), 8(2)(b), 8(2)(e), 8(2)(g) and 8(3)(a) of that Act) arising from the withdrawal of the United Kingdom from the European Union.

These Regulations make amendments to legislation in the field of customs safety and security procedures, including about the registration of businesses, to ensure that the legislation continues to operate much as before, but in the context of the United Kingdom no longer being a member of the European Union.

A full impact assessment has not been produced for this instrument. Regulations 4(2)(h) and 7(3) will assist businesses by removing the administrative burden of submitting declarations for a six month period until 1 July 2021. An impact assessment is not required for provisions in force for less than 12 months. In relation to the remainder of regulations 4 and 7 and regulations 3, 5, 6, and 8, no significant impact on business, the public sector, charities or voluntary bodies is foreseen.

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(**a**) S.I. 2019/1219.
(**b**) S.I. 2019/714.

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