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STATUTORY INSTRUMENTS

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**2022 No. 628**

**CUSTOMS**

**The Customs (Miscellaneous Amendments) Regulations 2022**

*Made - - - - 8th June 2022*  
*Laid before the House of*  
*Commons - - - - 9th June 2022*  
*Coming into force in accordance with regulation 1(2)*  
*and (3)*

The Commissioners for Her Majesty's Revenue and Customs make regulations 1 and 3 to 6 of these Regulations in exercise of the powers conferred by section 25(1A)(a) and (b) of the Customs and Excise Management Act 1979(1) and section 32(8)(b) of, and paragraphs 1(7) and (8)(c) and 9 of Schedule 1 and paragraphs 5(1)(b) and 6(1) of Schedule 2 to, the Taxation (Cross-border Trade) Act 2018(2).

The Commissioners consider that regulations 3 and 6 would facilitate the administration, collection and enforcement of import duty.

The Treasury make regulations 1 and 2 of these Regulations in exercise of the powers conferred by section 26(1) and (5A) of the Finance Act 2003(3).

**Citation and commencement**

1.—(1) These Regulations may be cited as the Customs (Miscellaneous Amendments) Regulations 2022.

(2) Regulation 5(2) of these Regulations comes into force on 1st January 2023.

(3) All other provisions of these Regulations come into force on 1st July 2022.

**Amendment of the Customs (Contravention of a Relevant Rule) Regulations 2003**

2. In the table in the Schedule to the Customs (Contravention of a Relevant Rule) Regulations 2003(4), under the heading “report”, in the entry relating to the Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018, after “pre-approval conditions”, insert “specified in regulation 2(1A) of the Regulations”.

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(1) 1979 c. 2. Section 1(1) provides that “the Commissioners” means the Commissioners for Her Majesty's Revenue and Customs. Section 25(1A) was inserted by paragraph 16 of Schedule 7 to the Taxation (Cross-border Trade) Act 2018 (c. 22) (“TCTA”).

(2) 2018 c. 22. Section 37(1) provides that in Part 1 of the Act “HMRC Commissioners” means the Commissioners for Her Majesty's Revenue and Customs.

(3) 2003 c. 14. Section 26(5A) was inserted by paragraph 150 of Schedule 7 to the TCTA.

(4) S.I. 2003/3113. Relevant amendments were made by S.I. 2018/1260.

### **Amendment of the Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018**

3.—(1) The Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018<sup>(5)</sup> are amended as follows.

(2) In Regulation 2 (approval conditions), for paragraph (1), substitute—

“(A1) The conditions in paragraph (1) or (1A) must be met in relation to a place which is being used for the deposit of imported goods which are subject to the control of any officer of Revenue and Customs as a result of Part 1 of the Act (“a temporary storage facility”) before the Commissioners may approve a temporary storage facility under section 25(1) of the Customs and Excise Management Act 1979.

(1) The conditions that must be met are those in Schedule 1.

(1A) The conditions that must be met are—

- (a) those in paragraphs 1(a), (b) and (d) and 2 to 4 of Schedule 1;
- (b) the temporary storage facility must be operated by a person who is an authorised consignee within the meaning of paragraph 6(1) or 18(8) of Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018 (“the Transit Regulations”);
- (c) the person who is responsible for operating the temporary storage facility (“the operator”) must undertake that the temporary storage facility will only be used for the storage of goods in respect of which a temporary storage declaration is deemed to have been made in accordance with paragraph 14(3) or 39(3) of Schedule 1 to the Transit Regulations; and
- (d) the operator must undertake that the temporary storage facility will not be used for the storage of goods for a period exceeding 6 days, beginning with the day on which the goods were deemed declared to temporary storage in accordance with paragraph 14(3) or 39(3) of Schedule 1 to the Transit Regulations.”.

(3) In paragraph 1 of Schedule 2, after sub-paragraph (g), insert—

- “(h) any unique consignment number issued by HMRC in respect of the goods;
- (i) any MRN within the meaning of paragraph 2(3) or 27(2)(a) of Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018.”.

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

4.—(1) The Customs (Import Duty) (EU Exit) Regulations 2018<sup>(6)</sup> are amended as follows.

(2) In regulation 12(6) (handling of goods in temporary storage), for “goods are in temporary storage” to “Customs procedure”, substitute—

“goods are in temporary storage if they have not been released to a Customs procedure and—

- (a) they are, or have been, subject to the requirement in regulation 8(2); or
- (b) a temporary storage declaration is deemed to have been made in respect of them in accordance with paragraph 14(3) or 39(3) of Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018;”.

(3) In regulation 30(2) (definition: simplified Customs declaration process), for “a free zone procedure” substitute “in any case specified in a notice published by HMRC”.

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(5) [S.I. 2018/1247](#). There are no relevant amendments.

(6) [S.I. 2018/1248](#). Relevant amendments were made by [S.I. 2021/1156](#) and [S.I. 2021/1347](#).

(4) In regulation 35(1) (exceptions to requirement to make a supplementary Customs declaration), for “customs warehouse procedure”, substitute “storage procedure”.

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

5.—(1) Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018 (common transit procedure)(7) is amended as follows.

(2) In paragraphs 6(1) (end of the common transit procedure in Great Britain (2): goods received by an authorised consignee) and 18(8) (formalities in Great Britain), after “an authorised place”, insert “which is approved as a temporary storage facility”.

(3) In paragraphs 14 and 39 (consequences of common transit procedure discharge)—

(a) in sub-paragraph (3)—

(i) before “declaration”, insert “temporary storage”; and

(ii) omit “for storage in a temporary storage facility”.

(b) after sub-paragraph (3) insert—

“(3A) “Temporary storage declaration” has the meaning given by regulation 8(2) of the Customs (Import Duty) (EU Exit) Regulations 2018.”.

### **Amendment of the Wharves, Examination Stations and Temporary Storage (Approval Conditions) (EU Exit) Regulations 2018**

6. Regulation 2 of the Wharves, Examination Stations and Temporary Storage (Approval Conditions) (EU Exit) Regulations 2018 (approval conditions)(8) is amended as follows—

(a) at the beginning of paragraph (3), insert “Subject to paragraph (4),”;

(b) after paragraph (3), insert—

“(4) Before the Commissioners approve a place as a temporary storage facility that meets the conditions in regulation 2(1A) of the Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018 that place must meet Items 1 to 4 in relation to Items 5 to 7, 11(a) and 12 to 15 in the Schedule.”.

8th June 2022

8th June 2022

*Alan Mak*  
*Michael Tomlinson*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury  
*Angela MacDonald*  
*Penny Ciniewicz*  
Two of the Commissioners for Her Majesty’s  
Revenue and Customs

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(7) [S.I. 2018/1258](#). Relevant amendments were made by [S.I. 2020/1605](#) and [S.I. 2021/1156](#).

(8) [S.I. 2018/1265](#).

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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## EXPLANATORY NOTE

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

These Regulations remove some of the conditions that must be met for a place to be approved as a temporary storage facility where the operator of the facility holds the status of authorised consignee and enable HMRC to set out in a notice the cases where a Customs declaration may not be made using the simplified declaration procedure.

Regulation 2 amends regulation 2 of the Customs (Contravention of a Relevant Rule) Regulations 2003 (S.I. 2003/3113) to provide a penalty for any breach of the new conditions that apply to these temporary storage facilities.

Regulation 3 amends the Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018 (S.I. 2018/1247) to provide that a place which the Commissioners for HMRC may approve as a temporary storage facility must meet either the conditions in regulation 2(1) or (1A) of those Regulations. It also amends Schedule 2 to those Regulations to provide new conditions that may be required before an approval of a place as a temporary storage facility is granted.

Regulation 4 amends the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248) to provide that conditions applying to goods in temporary storage apply to goods deemed declared to temporary storage as a result of paragraphs 14 and 39 of Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018 (S.I. 2018/1258). It also removes provision which provides that the simplified Customs declaration process cannot apply to a Customs declaration to the free zone procedure (and makes consequential amendments), instead providing that the simplified Customs declaration process cannot apply to cases specified in a notice. Any notice will be available electronically from: <https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal>. A hard copy will be available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.

Regulation 5 amends the Customs Transit Procedures (EU Exit) Regulations 2018 to require that the authorised premises of persons holding the status of authorised consignee must be approved as a temporary storage facility (which will be commenced after 6 months) and makes provision about the consequences of the discharge of the common transit procedure.

Regulation 6 amends the Wharves, Examination Stations and Temporary Storage (Approval Conditions) (EU Exit) Regulations 2018 (S.I. 2018/1265) to make provision about the conditions that a place must meet to be approved as a temporary storage facility.

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