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STATUTORY INSTRUMENTS

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**2021 No. 695**

**CUSTOMS**

**The Customs (Declaration Modification) Regulations 2021**

<i>Made</i>	- - - -	<i>9th June 2021</i>
<i>Laid before Parliament</i>		<i>10th June 2021</i>
<i>Coming into force</i>	- -	<i>1st July 2021</i>

The Commissioners for Her Majesty's Revenue and Customs make these Regulations exercising their powers in section 166A(1) of the Customs and Excise Management Act 1979(1).

**Citation and commencement**

1. These Regulations may be cited as the Customs (Declaration Modification) Regulations 2021 and come into force on 1st July 2021.

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

2.—(1) 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(2) is amended as follows.

(2) In Article 1 (definitions) after the definition “(53) maritime National Single Window” insert—  
“(54) The expression “goods vehicle” has the meaning given in section 192(1) of the Road Traffic Act 1988(3).”.

(3) In Article 104(1)(g) after “baggage” insert—  
“other than goods which—  
(i) are not within Article 1(21)(b) and  
(ii) have a value in excess of £1500 and  
(iii) are carried in a goods vehicle.”.

(4) In Article 245(1)(f) after “baggage” insert—  
“other than goods which—

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(1) 1979 c. 2. Section 166A was added by section 21(2) of the European Union (Future Relationship) Act 2020 (c. 29) and commenced by [SI 2020/1662](#).  
(2) EUR 2015/2446. Amended by [SI 2019/1219](#) and by [SI 2019/715](#), as amended prior to coming into force by [2020/1379](#).  
(3) 1988 c. 52. No relevant amendments.

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**Status:** This is the original version (as it was originally made).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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- (i) are not within Article 1(21)(b) and
- (ii) have a value in excess of £1500 and
- (iii) are carried in a goods vehicle.”.

9th June 2021

*Penny Ciniewicz*  
*Sophie Dean*  
Two of the Commissioners for Her Majesty's  
Revenue and Customs

## **EXPLANATORY NOTE**

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

These Regulations make amendments to retained EU law in the field of customs safety and security procedures to tighten controls on high value consignments. It removes the waiver from the obligation to lodge an entry summary declaration or pre-departure declaration for commercial goods of travellers which are above £1500 in value when carried in a goods vehicle.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private, voluntary or public sectors is foreseen.