
STATUTORY INSTRUMENTS

2021 No. 1312

**CUSTOMS
EXITING THE EUROPEAN UNION**

**The Customs Importation (Miscellaneous Provisions
and Amendment) (EU Exit) Regulations 2021**

Made - - - - 24th November 2021
Laid before Parliament 25th November 2021
Coming into force - - 1st January 2022

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 42(1)(b) of the Customs and Excise Management Act 1979⁽¹⁾.

Citation and commencement

1. These Regulations may be cited as the Customs Importation (Miscellaneous Provisions and Amendment) (EU Exit) Regulations 2021 and come into force on 1st January 2022.

Removal of goods imported through the Channel Tunnel

2.—(1) This regulation applies where goods are subject to regulation 131(2) (chargeable goods carried by RoRo vehicles destined for RoRo listed locations: making of declarations) of the Customs (Import Duty) (EU Exit) Regulations 2018⁽²⁾.

(2) Goods imported through the tunnel system must not be removed from the Cheriton Channel Tunnel Terminal at Folkestone, Kent unless—

- (a) the goods have been discharged from the free-circulation procedure; or
- (b) the removal has been approved by an HMRC officer.

(3) Where an HMRC officer has indicated to the person who made the Customs declaration in respect of the goods that the officer intends to take steps to verify the declaration, approval is to be treated as granted to move the goods from the Cheriton Channel Tunnel Terminal at Folkestone, Kent to an HMRC inland border facility.

(1) 1979 c. 2. Section 42 was amended by paragraph 36 of Schedule 7 to the Taxation (Cross-border Trade) Act 2018 (c. 22). There are other amending instruments, but none are relevant.
(2) S.I. 2018/1248. Relevant amending instruments are S.I. 2019/326, S.I. 2019/1215, and S.I. 2019/1346.

- (4) Where paragraph (3) applies the goods must—
- (a) be taken directly from the Cheriton Channel Tunnel Terminal at Folkestone, Kent to an HMRC inland border facility; and
 - (b) arrive at the HMRC inland border facility in the same condition as the goods were at the time of importation.
- (5) In this regulation—
- “HMRC inland border facility” means a place used by HMRC to exercise search and examination powers under the Customs and Excise Management Act 1979;
- “Free-circulation procedure” has the meaning as given by section 3(3)(a) of the Taxation (Cross-border Trade) Act 2018⁽³⁾;
- “the Tunnel system” has the meaning given by section 1(7) of the Channel Tunnel Act 1987⁽⁴⁾.

Amendment to the Ship’s Report, Importation and Exportation by Sea Regulations 1981

3.—(1) The Ship’s Report, Importation and Exportation by Sea Regulations 1981⁽⁵⁾ are amended as follows.

- (2) In regulation 8(e)(iv)(aa) (unloading, landing and removal of goods imported by sea)—
- (a) omit “or”;
 - (b) before “of the Customs (Import Duty) (EU Exit) Regulations 2018” insert “, or 131F (chargeable goods carried by relevant vehicles destined for other listed locations: making of declarations)”.
- (3) After regulation 8 insert—

“Removal of goods imported by sea from RoRo or other listed locations

8A.—(1) Paragraph (2) applies where goods are subject to regulation 131(2) (chargeable goods carried by RoRo vehicles destined for RoRo listed locations: making of declarations) or 131F(3) (chargeable goods carried by relevant vehicles destined of other listed locations: making of declarations) of the Customs (Import Duty) (EU Exit) Regulations 2018.

- (2) Goods imported by sea must not be removed from an approved wharf unless—
- (a) the goods have been discharged from the free-circulation procedure; or
 - (b) the movement is approved by an HMRC officer.

(3) If an HMRC officer has indicated to the person who made the Customs declaration in respect of the goods that the officer intends to take steps to verify the declaration, approval is to be treated as granted to move the goods from an approved wharf to an HMRC inland border facility.

- (4) Where paragraph (3) applies the goods must—
- (a) be taken directly from the approved wharf to an HMRC inland border facility; and
 - (b) arrive at the HMRC inland border facility in the same condition as the goods were at the time of importation.

(5) In this regulation “HMRC inland border facility” means a place used by HMRC to exercise search and examination powers under the Customs and Excise Management Act 1979.”.

⁽³⁾ 2018 c. 22. Section 3(3)(a) was amended by paragraph 2 of Schedule 1 to the Taxation (Post-transition Period) Act 2020 (c. 26).

⁽⁴⁾ 1987 c. 53.

⁽⁵⁾ S.I. 1981/1260. Relevant amending instruments are S.I. 2018/1247, S.I. 2019/326, and S.I. 2019/486.

24th November 2021

Joanna Rowland
Sophie Dean
Two of the Commissioners of Her Majesty's
Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Regulations are made by the Commissioners for Her Majesty's Revenue and Customs under the Customs and Excise Management Act 1979. These Regulations make provision to ensure that full customs controls will be able to be operated at RoRo listed locations and other listed locations from 1st January 2022. This is an EU Exit instrument.

Regulation 1 provides for citation and commencement.

Regulation 2 makes provision which prevents goods from leaving the terminal control area located at Cheriton, Folkestone, Kent unless the goods have been discharged from the free-circulation procedure or the person otherwise has approval from HMRC. Approval is automatically considered to have been granted to move the goods directly to a place where customs checks will be carried out if HMRC has indicated to the person that such checks are necessary.

Regulation 3 amends the Ship's Report, Importation and Exportation by Sea Regulations 1981 ([S.I. 1981/1260](#)). The new regulation 8A (inserted by paragraph 3) prevents goods which are subject to the advance declaration requirement in either regulation 131 or 131F of the Customs (Import Duty) (EU Exit) Regulations 2018 ([S.I. 2018/1248](#)) from leaving an approved wharf unless the goods have been discharged from the free-circulation procedure (and are accordingly domestic goods) or the person otherwise has approval from HMRC. Approval is automatically deemed to have been granted to move the goods directly to a place where Customs checks will be carried out if HMRC has indicated to the person that such checks are necessary.

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