

2019 No. 1282 (C. 42)

EXITING THE EUROPEAN UNION

CUSTOMS

**The Customs (Import Duty) (EU Exit) Regulations 2018 and the
Customs (Export) (EU Exit) Regulations 2019 (Appointed Day)
(EU Exit) Regulations 2019**

Made - - - - *26th September 2019*

The Treasury make these Regulations in exercise of the power conferred by section 52(2) of the Taxation (Cross-border Trade) Act 2018 (“the Act”)(a).

Regulation 1(2) of the Customs (Import Duty) (EU Exit) Regulations 2018(b) and regulation 1(5) of the Customs (Export) (EU Exit) Regulations 2019(c) provide that those Regulations come into force on such day as the Treasury may by regulations under section 52 of the Act appoint.

Citation

1. These Regulations may be cited as the Customs (Import Duty) (EU Exit) Regulations 2018 and the Customs (Export) (EU Exit) Regulations 2019 (Appointed Day) (EU Exit) Regulations 2019.

Appointed day

2. 27th September 2019 is appointed as the day on which the following provisions come into force—

- (a) regulations 129 and 130 and, for the purposes of those regulations, 3(2) and (3) of the Customs (Import Duty) (EU Exit) Regulations 2018;
- (b) regulations 52 and 53 and, for the purposes of those regulations, 4 of the Customs (Export) (EU Exit) Regulations 2019.

Rebecca Harris
Mike Freer

26th September 2019

Two of the Lords Commissioners of Her Majesty’s Treasury

(a) 2018 c. 22.
(b) S.I. 2018/1248. There are amending instruments, but none are relevant.
(c) S.I. 2019/108. There are amending instruments, but none are relevant.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations bring regulations 129 and 130 and, for the purposes of those regulations, 3(2) and (3) of the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248) (“Import Duty Regulations”) and regulations 52 and 53 and, for the purposes of those regulations, 4 of the Customs (Export) (EU Exit) Regulations 2019 (S.I. 2019/108) (“Export Regulations”) into force on 27th September 2019.

These provisions enable HMRC to publish a notice listing locations as a “RoRo listed location” (defined in regulation 130(1) of the Import Duty Regulations and regulation 52 of the Export Regulations). Other provisions in the Import Duty Regulations and Export Regulations will, when they are commenced, impose obligations in relation to certain goods that are imported or exported from a RoRo listed location.

An Impact Assessment has not been prepared for this instrument as it gives effect to previously announced policy and it is a commencement instrument.

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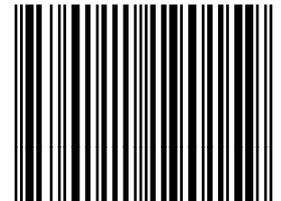
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