

Draft Notices to be Made Under Regulations Amended by

The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019

This document provides the draft text for notices that will be made under The Customs (Import Duty) (EU Exit) Regulations 2018, The Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 and The Customs (Export) (EU Exit) Regulations 2019, as amended by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019.

The draft notices cover a number of different areas and are therefore set out according to the chronological order of their respective regulations.

The proposed text is a draft of the notices that HMRC will make using the powers provided. The content is, at this stage, indicative, as the text may need to be updated to reflect further policy development and updates to other publications, which are required before exit. The notices will be made before exit and come into force at the same time as the regulations are commenced.

Regulation 6

The Customs (Import Duty) (EU Exit) Regulations 2018

The following text has force of law by virtue of regulation 33(2A)(b) of The Customs (Import Duty) (EU Exit) Regulations 2018.

The specified date is 1 October 2019.

Regulation 7

The Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018

The following has force of law by virtue of Regulation 22(3)(c)(iii) of The Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018

Arrangements of the following description are specified for the purposes of regulation 22(3)(c)(iii):

An arrangement that does not require the parties to impose a restriction on the application of beneficial treatment, of the type provided as a result of declaring goods for an inward processing procedure under the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018, in relation to goods where those goods are exported from the territory of the party to the agreement.

An arrangement that does require the parties to impose such a restriction after a period of time, but only for so long as the parties are not obliged to impose the restriction.

The following paragraph has force of law by virtue of Regulations 39A(1) and 39B(1) of the Customs (Import Duty) (EU Exit) Regulations 2018

The list of goods that are to be specified as controlled goods is set out in an [Annex A](#).

The following paragraph has force of law by virtue of Regulation 39A(9) of the Customs (Import Duty) (EU Exit) Regulations 2018

The evidence that must be provided by a qualified traveller is the Entry Reference Number (ERN) or Master Reference Number (MRN) generated by HMRC's online systems (Customs Handling of Import and Export Freight (CHIEF) or Customs Declaration System (CDS)).

The following has force of law by virtue of Regulation 39B(2) of the Customs (Import Duty) (EU Exit) Regulations 2018

For the purposes of regulation 39A the specified locations are the Eurostar Terminals at London St Pancras; Ebbsfleet International; and Ashford International, and all [RoRo listed Locations](#) in the List of roll on roll off ports published on 4 December 2018 and updated on 7 December 2018.

The following has force of law by virtue of Regulation 39B(8) of the Customs (Import Duty) (EU Exit) Regulations 2018

The evidence that must be provided, where so required, is the Master Reference Number (MRN) generated by the HMRC online system (Online Payment Service or OPS).

Regulation 9

The Customs (Export) (EU Exit) Regulations 2019

The following text has force of law by virtue of Regulations 40(6A) of The Customs (Export) (EU Exit) Regulations 2019 and 85(2) of The Customs (Import Duty) (EU Exit) Regulations 2018

Where you are the declarant and want to be authorised to make goods, which you have declared, available for examination at your own premises:

You must post a completed Application form for Customs Supervised Export (CSE) [Link and name to be provided before commencement of this notice] to:

HM Revenue & Customs
Authorisation and Returns Team (CSE)
Peter Bennett House
Lawnswood Business Park
Redvers Close
Leeds
LS16 6RQ

You must include the following supporting information with your application:

- A copy of your documented procedures for controlling goods, including any annexes; and
- A floor plan of the premises, which clearly outlines the area you wish to have approved.

Where you wish to be authorised to make goods that have been declared by another person available for examination at your own premises:

You must make an application on line at www.gov.uk/government/publications/import-and-export-designated-export-place-application-form-ce42 or complete the [Designated Export Place](#) application form and post it to:

HM Revenue & Customs
NES Authorisation team
13th Floor, Government Buildings
Ty Glas
Llanishen
Cardiff
CF14 5F

You must include the following supporting information with your application:

- A copy of your documented procedures for controlling goods and any annexes;
- A floor plan of the premises, which clearly outlines the area you wish to have approved; and
- Details of any Temporary Storage Facility approval that you operate at the same location.

The following paragraphs have force of law under Regulation 59B(6)(a) of The Customs (Export) (EU Exit) Regulations 2019

An onward export notification must be made available to HMRC in the records of the Temporary Storage Facility from which the goods depart the UK and must contain the following information:

- Goods item number;
- Signature/authentication;
- Previous documents, including a Master Reference Number (MRN) for any entry summary declaration, temporary storage declaration;
- Additional information;
- Documents produced, certificates and authorisations, additional references;
- Local Reference Number (LRN);
- Declarant Identification;
- Representative identification number, where one has been appointed;
- Representative status code, where one has been appointed;
- Carrier Identification;
- Office of Exit;
- Location of goods;
- Shipping marks; and
- Container identification number.