

Notices Made Under The Customs (Import Duty) (EU Exit) Regulations 2018

This document provides the notices that, with effect from 16 October 2019, are made under The Customs (Import Duty) (EU Exit) Regulations 2018 as amended by Regulation 2 of the Taxation Cross-border Trade (Miscellaneous Provisions) (EU Exit) (No. 2) Regulations 2019.

The following text has force of law under regulation 85(3) of the Customs (Import Duty) (EU Exit) Regulations 2018 (as amended by Regulation 2 of the Taxation Cross-border Trade (Miscellaneous Provisions) (EU Exit) (No. 2) Regulations 2019).

The case specified for the purpose of this regulation where the requirement to provide an application does not apply is an authorisation of a transitional authorised declarant under regulation 37A(1) of the Customs (Import Duty) (EU Exit) Regulations 2018 to use:

- the simplified Customs declaration process; and
- the EIDR procedure

The following text has force of law under regulation 90 (ba) of the Customs (Import Duty) (EU Exit) Regulations 2018 (as amended by Regulation 2 of the Taxation Cross-border Trade (Miscellaneous Provisions) (EU Exit) (No. 2) Regulations 2019).

The matters specified for the purposes of regulation 90(ba) of the Customs (Import Duty) (EU Exit) Regulations 2018 in relation to which material changes must be notified to HMRC are:

- registration as an economic operator under Article 9 of the UCC
- establishment in the United Kingdom
- breach of an obligation relating to tax or a Customs obligation as defined in regulation 2 of the Customs (Import Duty) (EU Exit) Regulations 2018
- breach of any condition contained in the authorisation