
EXPLANATORY NOTE

(This note is not part of the Regulations)

The effect of these Regulations, which come into force on 1 January 1993, is in the main to supplement the provisions of section 4 of the Finance (No. 2) Act 1992, by the removal of routine customs controls at ports and airports and at the Northern Ireland land boundary, in order to meet the United Kingdom's obligations in the Single Market with respect to the movement of persons and goods between member States. For that purpose regulations 3 to 6 amend the Customs and Excise Management Act 1979, the Ship's Report, Importation and Exportation by Sea Regulations 1981, the Aircraft (Customs and Excise) Regulations 1981 and the Pleasure Craft (Arrival and Report) Regulations 1990; regulation 9 revokes the regulations made for the land boundary (regulation 8 re-appoints two of the examination stations in the Province and appoints one new one—at Lisahally).

In certain cases where powers to require the furnishing of information and the keeping of records have depended upon the making of entries (which will no longer be required, by virtue of these Regulations and by the relaxation of export requirements under section 53(7) of the 1979 Act) such powers are preserved by Regulation 3(8) and (9) in pursuance of EC law: the control of weapons under Council Directive No. [91/477/EEC](#)(1) and the verification of Community transit procedures under Commission Regulation ([EEC](#)) No. [1214/92](#)(2).

Regulation 3(10), whilst removing the requirement to declare items of baggage on entering the United Kingdom from another member State, implements Council Regulation ([EEC](#)) No. [3925/91](#)(3) to preserve such requirement in certain cases where a journey has begun in a place outside EC territory.

The amendments made to the Customs Controls on Importation of Goods Regulations 1991 are not single market measures. Regulation 7(a)(i) increases the time-limits for the making of entries in pursuance of Article 15 of Council Regulation ([EEC](#)) No. [4151/88](#)(4). Regulation 7(a)(ii) removes certain direction-making powers relating to the form and manner of making entries, being procedure which is now governed by Council Regulation ([EEC](#)) No. [717/91](#)(5). Regulation 7(b), in pursuance of Article 23 of Council Regulation ([EEC](#)) No. [4151/88](#), disapplies certain statutory instruments to goods which move under Community transit procedure.

(1) OJ No. L256, 13.9.91, p.51.
(2) OJ No. L132, 16.5.92, p.1.
(3) OJ No L374, 31.12.91, p.4.
(4) OJ No. L367, 31.12.88, p.1.
(5) OJ No. L78, 26.3.91, p.1.