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STATUTORY INSTRUMENTS

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**1988 No. 1476**

**CUSTOMS AND EXCISE**

**The Customs and Excise (Common Transit) Regulations 1988**

*Made* - - - - - *23rd August 1988*  
*Laid before Parliament* *31st August 1988*  
*Coming into force* *26th September 1988*

**THE CUSTOMS AND EXCISE (COMMON  
TRANSIT) REGULATIONS 1988**

1. Citation, commencement and interpretation
2. In these Regulations—“CIM” means International Consignment Note; “the Commissioners”...
3. Specification of transit routes
4. Offences, penalty and forfeiture
5. Supplementary  
Signature

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SCHEDULE — RELEVANT COMMUNITY PROVISIONS

Explanatory Note