

---

STATUTORY INSTRUMENTS

---

**2018 No. 1248**

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

**PART 15**

Transitional and savings provisions

CHAPTER 1

Preliminary

**Interpretation**

**143.** In this Part, the following expressions<sup>(1)</sup> have the same meaning as they do for the purposes of the UCC—

“Common Customs Tariff”<sup>(2)</sup>;

“customs procedure”, and “accepted”, “discharged” and “released” and cognate expressions as used in relation to a customs procedure<sup>(3)</sup>;

“customs declaration”, except where reference is made to such a declaration provided by or under the Act;

“customs supervision”;

“customs territory of the Union”;

“decision taken upon application”<sup>(4)</sup>;

“non-Union goods”;

“special procedure” and the following types of special procedure: “end-use procedure”, “outward processing procedure”, “storage procedure” and “transit procedure”<sup>(5)</sup>;

“temporary storage”;

“temporary storage declaration”, except where reference is made to a such declaration provided under the Act;

“temporary storage facility”<sup>(6)</sup>;

“Union goods”; and

“verification”<sup>(7)</sup>.

---

(1) The expressions are found in Article 5 of the UCC except where otherwise indicated.

(2) See also Article 56 of the UCC.

(3) The customs procedures are the release for free circulation procedure and the types of special procedure.

(4) See Article 22 of the UCC.

(5) See also Title VII of the UCC concerning special procedures.

(6) See Articles 147 and 148 of the UCC.

(7) See Article 188 of the UCC.