
STATUTORY INSTRUMENTS

2018 No. 1248

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

PART 15

Transitional and savings provisions

CHAPTER 4

Transit, outward processing and end-use procedures

Transit procedure

151. Where Union goods have been imported into the United Kingdom before exit day and are subject to the transit procedure, the EUCL continues to have effect in relation to the goods on and after exit day.

Outward processing procedure

152.—(1) Paragraph (2) applies where before exit day—

- (a) a declaration is made to HMRC in respect of Union goods to the outward processing procedure; and
- (b) the goods have not been discharged from the procedure.

(2) The EUCL continues to have effect in relation to the goods on and after exit day.

End-use procedure

153.—(1) Paragraph (2) applies where—

- (a) before exit day—
 - (i) a declaration is made to HMRC in respect of non-Union goods to the end-use procedure; and
 - (ii) the goods are released by HMRC to the procedure; and
- (b) immediately before exit day the goods are Union goods but subject to customs supervision.

(2) The EUCL continues to have effect in relation to the goods on and after exit day.

Cessation of the EUCL

154. The continued effect of the EUCL in relation to goods as provided by this chapter ceases to have effect in relation to the goods as provided by chapter 5.