
STATUTORY INSTRUMENTS

2018 No. 1248

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

PART 7

Remission and repayment of import duty

CHAPTER 1

Preliminary

Interpretation

46. In this Part—

- “application for remission of duty” has the meaning given by regulation 54(3);
- “application for repayment of duty” has the meaning given by regulation 55(3);
- “reduced duty case” has the meaning given by regulation 47; and
- “remit” means to discharge a liability to import duty.