
STATUTORY INSTRUMENTS

2018 No. 1248

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

PART 1

Introductory provisions

Citation and commencement

1.—(1) These Regulations may be cited as the Customs (Import Duty) (EU Exit) Regulations 2018.

(2) Subject to paragraphs (3) and (4), these Regulations come into force on such day as the Treasury may by regulations under section 52 of the Taxation (Cross-border Trade) Act 2018 appoint.

(3) This regulation comes into force on 2nd January 2019.

(4) The following provisions come into force on 2nd January 2019 for the purposes of any approval or authorisation required by or under these Regulations—

- (a) regulations 2 and 3;
- (b) regulations 14, 30, 31, 36 and 37 (simplified Customs declarations and the EIDR procedure) of Part 4 (declarations);
- (c) Part 9 (approvals and authorisations and authorised economic operators), except for regulation 92;
- (d) Part 10 (guarantees), except for regulation 100.