
STATUTORY INSTRUMENTS

2018 No. 1248

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

PART 11

Domestic goods

Retention of domestic status

102. Goods exported from the United Kingdom in accordance with the applicable export provisions⁽¹⁾ retain their status as domestic goods⁽²⁾ if the goods—

- (a) merely pass through places outside the United Kingdom before arriving at their ultimate destination in the United Kingdom, and
- (b) are itemised in a travel document issued in the United Kingdom by the person responsible for the carriage of the goods which specifies the destination and recipients of the goods.

⁽¹⁾ Section 35 defines for the purposes of Part 1 of the Act what is meant by an export of goods from the United Kingdom being in accordance with the applicable export provisions.

⁽²⁾ “Domestic goods” are defined in section 33 of the Act.