
STATUTORY INSTRUMENTS

2018 No. 1248

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

PART 11

Domestic goods

Goods regarded as domestic goods: fish

105.—(1) For the purposes of Part 1 of the Act, catch are to be regarded as domestic goods if caught by a British ship whilst fishing beyond territorial waters of a country or territory other than the United Kingdom and are brought to the United Kingdom—

- (a) directly by that or another ship; or
- (b) after merely landing at a port outside the United Kingdom and the catch are itemised in a travel document issued at that port by the person responsible for the carriage of the catch which specifies the destination and recipients of the catch.

(2) For the purposes of Part 1 of the Act, where a catch caught by a British ship whilst fishing beyond territorial waters of a country or territory other than the United Kingdom is processed on a factory ship which is a British ship operating beyond the territorial waters of a country or territory other than the United Kingdom, goods which are the products of the catch processed are to be regarded as domestic goods if brought to the United Kingdom—

- (a) directly by that or another ship; or
- (b) after merely landing at a port outside the United Kingdom and the goods are itemised in a travel document issued at that port by the person responsible for the carriage of the goods which specifies the destination and recipients of the goods in the United Kingdom.

(3) In this regulation—

“British ship” has the meaning given in section 1 of the Merchant Shipping Act 1995(1);

“catch” means fish or any other aquatic life which is commonly fished or obtained in maritime waters or on the seabed;

“factory ship” means a vessel providing processing services for the fishing industry.