
STATUTORY INSTRUMENTS

2018 No. 1248

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

PART 15

Transitional and savings provisions

CHAPTER 7

Union goods imported

Union goods: movement beginning before exit day

158.—(1) This chapter applies to goods which immediately before exit day are Union goods and where—

- (a) before exit day, the goods are located in the customs territory of the Union except the United Kingdom;
- (b) the person (“P”) who owns, controls or possesses the goods intends the goods to be moved—
 - (i) to the United Kingdom as the final place of destination of the goods; or
 - (ii) through the United Kingdom to a place of destination elsewhere; and
- (c) before exit day P causes the goods to commence their movement from the customs territory of the Union to the United Kingdom.

(2) Except in relation to goods to which paragraph (4) applies, the goods commence their movement to the United Kingdom—

- (a) in a case where P, or another person on behalf of P, brings the goods to the United Kingdom, when P or that person collects the goods in order to bring them to the United Kingdom; or
- (b) in any other case, when P despatches the goods to the United Kingdom.

(3) Paragraph (4) applies—

- (a) to goods which are non-commercial goods or personal gifts; and
- (b) where an individual brings the goods to the United Kingdom contained in the individual’s accompanied baggage or by the goods being worn by the individual.

(4) The goods commence their movement to the United Kingdom when the aircraft, train or vessel on which P is to bring the goods to the United Kingdom is scheduled to depart for the United Kingdom.

(5) For the purposes of this regulation, it does not matter that in the course of the movement of goods from the customs territory of the Union that the goods may move temporarily outside the customs territory before their arrival in the United Kingdom, so long as that movement occurs without the goods being required to be subject to a customs procedure.

(6) But this chapter does not apply to Union goods to which chapter 4 applies.