
STATUTORY INSTRUMENTS

2018 No. 1248

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

PART 4

Declarations

CHAPTER 2

Customs declarations

SECTION 1

UK establishment and goods excluded from sections 2 to 4 of this chapter

Goods excluded from sections 2 to 4

16. None of the provisions in sections 2 to 4 of this chapter apply to chargeable goods which are the subject of—

- (a) an application for repayment or remission of import duty which has not been rejected or determined;
- (b) a tariff suspension further to any regulations made under section 12 of the Act; or
- (c) a restriction on import imposed under an enactment, except that regulation 22(4) applies notwithstanding that the chargeable goods are the subject of such a restriction.