
STATUTORY INSTRUMENTS

2018 No. 1248

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

PART 7

Remission and repayment of import duty

CHAPTER 3

Applications for remission and repayment

Time periods for applications

59.—(1) Subject to paragraphs (2) to (4), an application for remission or repayment of duty must be made by no later than the end of the following periods beginning with the day after the date of the notification of liability to pay import duty in respect of the goods—

- (a) except where sub-paragraph (b) applies, three years;
- (b) where the application concerns the reduced duty case described in regulation 51, one year.

(2) Where an appeal was made in respect of the amount of import duty to which the application relates and the appeal has been determined, the period between the commencement and determination of the appeal is to be disregarded for the purposes of determining the periods in paragraph (1).

(3) Where the application concerns the reduced duty case described in regulation 53, the application must be made by no later than the date required to notify the withdrawal of the Customs declaration as provided by public notice made under paragraph 16(a) of Schedule 1 to the Act.

(4) Where by virtue of force majeure or unforeseeable circumstances it would be unreasonable to expect a person to make an application in time, HMRC may, on written request by the person which gives reasons for the request, allow the person to make the application out of time.