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STATUTORY INSTRUMENTS

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**2018 No. 1248**

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

**PART 7**

**Remission and repayment of import duty**

**CHAPTER 7**

**Remission in cases of relevant breaches and in cases of minimal liability**

**Assistance to HMRC**

77.—(1) Paragraph (2) applies where—

- (a) a relevant breach or failure occurs;
- (b) a liability to import duty in respect of chargeable goods is incurred in consequence;
- (c) any of the persons responsible for causing the relevant breach or failure to occur did so for the purposes of avoiding any or all of the liability; and
- (d) a person (“P”) who did not cause, alone or with another person, the relevant breach or failure to occur provides assistance to HMRC which enables HMRC to identify the relevant breach or failure.

(2) HMRC must remit the liability of P to the import duty incurred in consequence of the relevant breach or failure.