
STATUTORY INSTRUMENTS

2018 No. 461

The Finance Act 2003, Part 3 (Amendment) Order 2018

Amendment of Part 3 of the Act

- 4.** In section 24 (introductory)(1)—
- (a) in subsection (2)(b) and (c), for “Community” substitute “Union”;
 - (b) in subsection (3)—
 - (i) omit the entries for “the Community Customs Code”, “Community export duty” and “Community import duty”;
 - (ii) in the entry for “preferential tariff country”, for “Article 20(3)(d) of the Community Customs Code” substitute “Article 56(2)(d) of the Union Customs Code”;
 - (c) at the end of that subsection insert—
 - ““Union Customs Code” means Regulation (EU) No 952/2013(2) of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code;
 - “Union export duty” means export duty, as defined in Article 5(21) of the Union Customs Code;
 - “Union import duty” means import duty, as defined in Article 5(20) of the Union Customs Code.”;
 - (d) in subsections (4) and (5)(a), for “Community Customs Code” substitute “Union Customs Code”.

(1) Section 24 was amended by article 4(1) of the Treaty of Lisbon (Changes in Terminology) Order [S.I. 2011/1043](#).

(2) OJ No L 269, 10.10.2013, p 1.