
STATUTORY INSTRUMENTS

2018 No. 1247

**EXITING THE EUROPEAN UNION
CUSTOMS**

**The Customs (Temporary Storage Facilities
Approval Conditions and Miscellaneous
Amendments) (EU Exit) Regulations 2018**

Made - - - - 29th November 2018

Laid before the House of

Commons - - - - 30th November 2018

Coming into force in accordance with regulation 1(2)

The Commissioners for Her Majesty's Revenue and Customs considering that it would facilitate the administration, collection and enforcement of import duty, make regulations 1 and 2 of these Regulations in exercise of their powers in section 25(1A)(a) and (b) of the Customs and Excise Management Act 1979(1).

The Treasury considering it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU, make regulations 1 and 3 to 9 of these Regulations in exercise of their powers in section 51(1) and (3) of the Taxation (Cross-border Trade) Act 2018(2).

In accordance with section 52(2) of the Taxation (Cross-border Trade) Act 2018, the Commissioners for Her Majesty's Revenue and Customs and the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union, for these Regulations to come into force on such day as the Treasury may appoint by regulations under section 52(2) of that Act.

(1) 1979 c. 2. Section 25 was amended by paragraphs 3 and 16 of Schedule 7 to the Taxation (Cross-border) Trade Act 2018 (c. 22).
(2) 2018 c. 22. Section 51(4) defines the "appropriate Minister" as meaning the Treasury.