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STATUTORY INSTRUMENTS

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**2018 No. 1247**

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

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018.

(2) These Regulations come into force on such day as the Treasury may appoint.

(3) In these Regulations—

“the Act” means the Taxation (Cross-border Trade) Act 2018;

“chargeable goods” has the same meaning as it has in section 2 of the Act;

“domestic goods” has the same meaning as it has in section 33 of the Act;

“established in the United Kingdom” means—

(a) in the case of an individual, where the individual is resident in the United Kingdom; or

(b) in any other case, where the person has—

(i) a registered office in the United Kingdom, or

(ii) a permanent place in the United Kingdom from which the person carries out activities;

“TSF” means a temporary storage facility as described in regulation 2(1).