
STATUTORY INSTRUMENTS

2018 No. 1248

**EXITING THE EUROPEAN UNION
CUSTOMS**

The Customs (Import Duty) (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), (3) and (4)*

THE CUSTOMS (IMPORT DUTY) (EU EXIT) REGULATIONS 2018

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Changes to legislation: The Customs (Import Duty) (EU Exit) Regulations 2018 is up to date with all changes known to be in force on or before 03 June 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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Changes to legislation:

The Customs (Import Duty) (EU Exit) Regulations 2018 is up to date with all changes known to be in force on or before 03 June 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to :

- reg. 2 words inserted by [S.I. 2023/569 reg. 2\(2\)](#)
- reg. 4(1) words substituted by [S.I. 2023/569 reg. 2\(3\)\(a\)](#)
- reg. 4(3)(c) words substituted by [S.I. 2023/569 reg. 2\(3\)\(b\)](#)
- reg. 4(3A)(b) word omitted by [S.I. 2023/569 reg. 2\(3\)\(c\)\(i\)](#)
- reg. 4(3A)(c) words inserted by [S.I. 2023/569 reg. 2\(3\)\(c\)\(ii\)](#)
- reg. 4(3A)(aa) omitted by [S.I. 2021/1347 reg. 3\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Reg. 3(2) substituted (31.12.2021) before coming into force by S.I. 2021/1444, regs. 1(2), 3(2)(a))
- reg. 4(3C) omitted by [S.I. 2021/1347 reg. 3\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Reg. 3(2) substituted (31.12.2021) before coming into force by S.I. 2021/1444, regs. 1(2), 3(2)(a))
- reg. 4(3D) omitted by [S.I. 2021/1347 reg. 3\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Reg. 3(2) substituted (31.12.2021) before coming into force by S.I. 2021/1444, regs. 1(2), 3(2)(a))
- reg. 4(3AC)(a) word inserted by [S.I. 2021/1347 reg. 3\(2\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Reg. 3(2) substituted (31.12.2021) before coming into force by S.I. 2021/1444, regs. 1(2), 3(2)(a))
- reg. 4(3AC)(a) word omitted by [S.I. 2023/569 reg. 2\(3\)\(d\)\(i\)](#)
- reg. 4(3AC)(b) omitted by [S.I. 2021/1347 reg. 3\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Reg. 3(2) substituted (31.12.2021) before coming into force by S.I. 2021/1444, regs. 1(2), 3(2)(a))
- reg. 27(2) substituted by [S.I. 2019/486 reg. 6\(8\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(8)(a) is omitted on IP completion day by virtue of S.I. 2020/1234, regs. 1(2), 6(2)(c); S.I. 2020/1643, reg. 2, Sch.)
- reg. 29(2) words substituted by [S.I. 2023/569 reg. 2\(6\)\(a\)](#)
- reg. 29(2)(a)(iii) word omitted by [S.I. 2023/569 reg. 2\(6\)\(b\)\(i\)](#)
- reg. 29(2)(a)(iv) word substituted by [S.I. 2023/569 reg. 2\(6\)\(b\)\(ii\)](#)
- reg. 29(2)(b)(ii) word omitted by [S.I. 2023/569 reg. 2\(6\)\(c\)\(i\)](#)
- reg. 29B substituted by [S.I. 2023/569 reg. 2\(7\)](#)
- reg. 32 words inserted by [S.I. 2019/326 reg. 9\(3\)](#) (This amendment not applied to legislation.gov.uk. Reg. 9(3) omitted (29.10.2020) by virtue of S.I. 2020/1088, regs. 1(3), 6(2)(d))
- reg. 32(1) words inserted by [S.I. 2023/569 reg. 2\(8\)\(a\)](#)
- reg. 32(1) words omitted by [S.I. 2023/569 reg. 2\(8\)\(a\)](#)
- reg. 33 omitted by [S.I. 2023/569 reg. 2\(9\)](#)
- reg. 33(1)(a) word omitted by [S.I. 2019/486 reg. 6\(12\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(12)(13) omitted (29.10.2020) by virtue of S.I. 2020/1088, reg. 1(3), 7(2))
- reg. 33(1)(b)(ii) word inserted by [S.I. 2019/486 reg. 6\(12\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(12)(13) omitted (29.10.2020) by virtue of S.I. 2020/1088, reg. 1(3), 7(2))
- reg. 36(2)(c) word substituted by [S.I. 2019/486 reg. 6\(16\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(16) omitted (31.10.2019) by virtue of S.I. 2019/1346, reg. 1(3)(b), 9(2)(b))
- reg. 37A(2)(a)(ii) revocation of earlier affecting provision S.I. 2019/385, reg. 5(7) (a) by [S.I. 2020/1088 reg. 8\(2\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Reg. 37A is omitted by SI 2020/1088, reg. 3(8))

- reg. 37A(2)(b) revocation of earlier affecting provision S.I. 2019/385, reg. 5(7)(b) by [S.I. 2020/1088 reg. 8\(2\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Reg. 37A is omitted by SI 2020/1088, reg. 3(8))
- reg. 37B(5)(a)(ii) substituted by [S.I. 2023/569 reg. 2\(10\)](#)
- reg. 39A(1)(a) words substituted by [S.I. 2023/569 reg. 2\(11\)\(a\)](#)
- reg. 39A(6) omitted by [S.I. 2023/569 reg. 2\(11\)\(b\)](#)
- reg. 39B(1)(a) words substituted by [S.I. 2023/569 reg. 2\(12\)](#)
- reg. 40(2) substituted by [S.I. 2019/326 reg. 10](#) (This amendment not applied to legislation.gov.uk. Reg. 10 omitted (29.10.2020) by virtue of S.I. 2020/1088, regs. 1(3), 6(3))
- reg. 43(1) substituted by [S.I. 2023/569 reg. 2\(13\)\(a\)](#)
- reg. 43(2) substituted by [S.I. 2019/326 reg. 11\(2\)](#) (This amendment comes into force on such day as the Treasury may by regulations under 2018 c. 22, s. 52 appoint)
- reg. 43(2) words substituted by [S.I. 2023/569 reg. 2\(13\)\(b\)](#)
- reg. 43(3) substituted by [S.I. 2019/326 reg. 11\(3\)](#) (This amendment comes into force on such day as the Treasury may by regulations under 2018 c. 22, s. 52 appoint)
- reg. 43(3) words substituted by [S.I. 2023/569 reg. 2\(13\)\(c\)](#)
- reg. 43(4) words substituted by [S.I. 2023/569 reg. 2\(13\)\(c\)](#)
- reg. 43(11) words omitted by [S.I. 2023/569 reg. 2\(13\)\(d\)](#)
- reg. 43(11) words substituted by [S.I. 2023/569 reg. 2\(13\)\(d\)](#)
- reg. 85(1) words inserted by [S.I. 2023/569 reg. 2\(14\)](#)
- reg. 94 words substituted by [S.I. 2019/486 reg. 6\(23\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(23) omitted (1.10.2020) by virtue of S.I. 2020/967, reg. 1(3), 10(2))
- reg. 98(4) substituted by [S.I. 2019/1215 reg. 11\(17\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(17)(c)(d) omitted (29.10.2020) by virtue of S.I. 2020/1088, regs. 1(3), 9(4)(a))
- reg. 105A(2) omitted by [S.I. 2023/569 reg. 2\(17\)](#)
- reg. 130(6)(a) word inserted by [S.I. 2021/1347 reg. 3\(7\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Reg. 3(7) omitted (31.12.2021) without ever being in force by virtue of S.I. 2021/1444, regs. 1(2), 3(2)(b))
- reg. 130(6)(b) word omitted by [S.I. 2021/1347 reg. 3\(7\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Reg. 3(7) omitted (31.12.2021) without ever being in force by virtue of S.I. 2021/1444, regs. 1(2), 3(2)(b))
- reg. 130(6)(c) omitted by [S.I. 2021/1347 reg. 3\(7\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Reg. 3(7) omitted (31.12.2021) without ever being in force by virtue of S.I. 2021/1444, regs. 1(2), 3(2)(b))
- reg. 131E(6)(a) word inserted by [S.I. 2021/1347 reg. 3\(7\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Reg. 3(7) omitted (31.12.2021) without ever being in force by virtue of S.I. 2021/1444, regs. 1(2), 3(2)(b))
- reg. 131E(6)(b) word omitted by [S.I. 2021/1347 reg. 3\(7\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Reg. 3(7) omitted (31.12.2021) without ever being in force by virtue of S.I. 2021/1444, regs. 1(2), 3(2)(b))
- reg. 131E(6)(c) omitted by [S.I. 2021/1347 reg. 3\(7\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Reg. 3(7) omitted (31.12.2021) without ever being in force by virtue of S.I. 2021/1444, regs. 1(2), 3(2)(b))
- reg. 150(1)(b) modified by [S.I. 2019/385 reg. 5\(14\)](#) (This amendment not applied to legislation.gov.uk. Reg. 5(14) omitted on IP completion day by virtue of S.I. 2020/1449, regs. 1(2), 15(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 151 modified by [S.I. 2019/385 reg. 5\(17\)](#) (This amendment not applied to legislation.gov.uk. Reg. 5(14) omitted on IP completion day by virtue of S.I. 2020/1449, regs. 1(2), 15(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 151 words substituted by [S.I. 2019/486 reg. 6\(27\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(27) omitted (30.12.2020) by virtue of S.I. 2020/1449, regs. 1(3), 16(2)(a))
- reg. 158 modified by [S.I. 2019/385 reg. 5\(17\)](#) (This amendment not applied to legislation.gov.uk. Reg. 5(14) omitted on IP completion day by virtue of S.I. 2020/1449, regs. 1(2), 15(2); S.I. 2020/1643, reg. 2, Sch.)

- reg. 158(5) word substituted by [S.I. 2019/486 reg. 6\(29\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(29) omitted (30.12.2020) by virtue of S.I. 2020/1449, regs. 1(3), 16(2)(a))
- reg. 160 modified by [S.I. 2019/385 reg. 5\(17\)](#) (This amendment not applied to legislation.gov.uk. Reg. 5(14) omitted on IP completion day by virtue of S.I. 2020/1449, regs. 1(2), 15(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 161 modified by [S.I. 2019/385 reg. 5\(17\)](#) (This amendment not applied to legislation.gov.uk. Reg. 5(14) omitted on IP completion day by virtue of S.I. 2020/1449, regs. 1(2), 15(2); S.I. 2020/1643, reg. 2, Sch.)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Pt. 4 Ch. 3 s. 2 applied (with modifications) by [S.I. 2018/1249 reg. 13\(3\)](#) (Reg. 13(1)-(3) omitted on IP completion day by S.I. 2019/108, regs. 1(5), 60(2); S.I. 2020/1643, reg. 2, Sch.)
- Pt. 13A inserted by [S.I. 2019/1215 reg. 11\(23\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(23) omitted (29.10.2020) by virtue of S.I. 2020/1088, regs. 1(3), 9(4)(b))
- Table of Contents words inserted by [S.I. 2019/326 reg. 7](#) (This amendment not applied to legislation.gov.uk. The table of contents for this legislation will be dynamically updated when its provisions are revised)
- reg. 4(3A)(d) inserted by [S.I. 2023/569 reg. 2\(3\)\(c\)\(iii\)](#)
- reg. 4(3E)-(3H) inserted by [S.I. 2023/569 reg. 2\(3\)\(e\)](#)
- reg. 4(3AA) inserted by [S.I. 2019/1215 reg. 11\(3\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(3)(c) is omitted on IP completion day by virtue of S.I. 2020/1234, regs. 1(2), 7(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 4(3AC)(aa) inserted by [S.I. 2023/569 reg. 2\(3\)\(d\)\(ii\)](#)
- reg. 4(4A) inserted by [S.I. 2019/1215 reg. 11\(3\)\(g\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(3)(g) is omitted on IP completion day by virtue of S.I. 2020/1234, regs. 1(2), 7(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 4(6A) inserted by [S.I. 2023/569 reg. 2\(3\)\(f\)](#)
- reg. 4(6B)-(6E) inserted by [S.I. 2023/569 reg. 2\(3\)\(g\)](#)
- reg. 4A inserted by [S.I. 2019/1215 reg. 11\(4\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(4) is omitted on IP completion day by virtue of S.I. 2020/1234, regs. 1(2), 7(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 18(1)(c)(ii) words substituted by [S.I. 2023/569 reg. 2\(4\)\(a\)](#)
- reg. 18(3) inserted by [S.I. 2023/569 reg. 2\(4\)\(b\)](#)
- reg. 26G26H inserted by [S.I. 2023/569 reg. 2\(5\)](#)
- reg. 29(2)(a)(v) inserted by [S.I. 2023/569 reg. 2\(6\)\(b\)\(iii\)](#)
- reg. 29(2)(b)(iv) and words inserted by [S.I. 2023/569 reg. 2\(6\)\(c\)\(ii\)](#)
- reg. 32(1A)-(1C) inserted by [S.I. 2023/569 reg. 2\(8\)\(b\)](#)
- reg. 33(1)(c) inserted by [S.I. 2019/486 reg. 6\(12\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(12)(13) omitted (29.10.2020) by virtue of S.I. 2020/1088, reg. 1(3), 7(2))
- reg. 33(2A)-(2D) inserted by [S.I. 2019/486 reg. 6\(13\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(12)(13) omitted (29.10.2020) by virtue of S.I. 2020/1088, reg. 1(3), 7(2))
- reg. 33(2A)(2B) transitional provisions for effects of S.I. 2019/486, reg. 6(13) by [S.I. 2019/513 reg. 15\(6\)](#) (This amendment not applied to legislation.gov.uk. Pt. 4 omitted on IP completion day by virtue of S.I. 2020/1495, regs. 1(2), 22(5); S.I. 2020/1641, reg. 2, Sch.)
- reg. 33(2A)(2B) transitional provisions for effects of S.I. 2019/486, reg. 6(13) by [S.I. 2019/513 reg. 15\(6\)](#) (This amendment not applied to legislation.gov.uk. Pt. 4 omitted

on IP completion day by virtue of S.I. 2020/1495, regs. 1(2), 22(5); S.I. 2020/1641, reg. 2, Sch.)

- reg. 43(3A) inserted by [S.I. 2019/326 reg. 11\(4\)](#) (This amendment comes into force on such day as the Treasury may by regulations under 2018 c. 22, s. 52 appoint)
- reg. 43(11A) inserted by [S.I. 2023/569 reg. 2\(13\)\(e\)](#)
- reg. 85A inserted by [S.I. 2023/569 reg. 2\(15\)](#)
- reg. 91(2A)(2B) inserted by [S.I. 2023/569 reg. 2\(16\)](#)
- reg. 98(5) inserted by [S.I. 2019/1215 reg. 11\(17\)\(d\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(17)(c)(d) omitted (29.10.2020) by virtue of S.I. 2020/1088, regs. 1(3), 9(4)(a))