
STATUTORY INSTRUMENTS

2018 No. 1248

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

PART 1

Introductory provisions

Citation and commencement

1.—(1) These Regulations may be cited as the Customs (Import Duty) (EU Exit) Regulations 2018.

(2) Subject to paragraphs (3) and (4), these Regulations come into force on such day as the Treasury may by regulations under section 52 of the Taxation (Cross-border Trade) Act 2018 appoint.

(3) This regulation comes into force on 2nd January 2019.

(4) The following provisions come into force on 2nd January 2019 for the purposes of any approval or authorisation required by or under these Regulations—

- (a) regulations 2 and 3;
- (b) regulations 14, 30, 31, 36 and 37 (simplified Customs declarations and the EIDR procedure) of Part 4 (declarations);
- (c) Part 9 (approvals and authorisations and authorised economic operators), except for regulation 92;
- (d) Part 10 (guarantees), except for regulation 100.

Interpretation

2. In these Regulations—

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

“accompanied baggage” means baggage which—

- (a) accompanies an individual when arriving in the United Kingdom; or
- (b) would have so accompanied an individual had the baggage not been delayed in transit to the United Kingdom;

“the ATA Convention” means the Customs Convention on the “A.T.A. Carnet” for the Temporary Admission of Goods, (Brussels, December 6, 1961)(1);

“Customs obligation” means any obligation or requirement imposed by or under—

- (a) Part 1 of the Act;
- (b) CEMA 1979(2);

(1) Command paper 2226. Available electronically from: http://www.wcoomd.org/-/media/wco/public/global/pdf/about-us/legal-instruments/conventions-and-agreements/ata/pf_ata_conv_text.pdf?la=en. A hard copy is available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.

(2) “CEMA 1979” is defined in section 37(1) of the Act as the Customs and Excise Management Act 1979 (c. 2).

- (c) the EU Customs Code as it had effect before exit day; or
- (d) after exit day—
 - (i) the EU Customs Code except the EUCL; or
 - (ii) the EUCL insofar as it continues to have effect as provided by Part 15 of these Regulations;

“the Delegated Regulation” means the Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing [Regulation \(EU\) No 952/2013](#) of the European Parliament and of the Council as regards detailed rules concerning provisions of the Union Customs Code;

“entry summary declaration” has the same meaning as it has in Article 5(9) of the UCC;

“EUCL” means the direct EU legislation referred to in paragraph 1(1) of Schedule 7 to the Act;

“EU Customs Code” means—

- (a) the UCC;
- (b) the Delegated Regulation; and
- (c) Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of [Regulation \(EU\) No 952/2013](#) of the European Parliament and of the Council laying down the Union Customs Code;

“the Istanbul Convention” means the Convention on Temporary Admission (Istanbul, 26 June 1990)(3);

“MRN” means a master reference number issued by HMRC in respect of goods further to any of the following being provided to HMRC—

- (a) an entry summary declaration;
- (b) a temporary storage declaration; or
- (c) a Customs declaration;

“non-commercial goods” means goods—

- (a) which are provided by one individual to another;
- (b) where no payment is made, directly or indirectly, for the goods by the recipient;
- (c) which are for the personal use of the recipient; and
- (d) which do not form part of a series of consignments of goods made between the individuals;

“personal gifts” means goods contained within accompanied baggage of a qualifying traveller which—

- (a) are intended for an individual’s personal use;
- (b) are not imported for commercial purposes; and
- (c) do not form part of a series of consignments of goods imported by the qualifying traveller;

“qualifying traveller” means an individual who—

- (a) is not resident in the United Kingdom and is arriving in the United Kingdom for a temporary stay; or
- (b) is resident in the United Kingdom and is returning after a temporary stay outside the United Kingdom;

“single guarantee” has the meaning given by regulation 97(1);

(3) Available electronically from http://www.wcoomd.org/-/media/wco/public/global/pdf/about-us/legal-instruments/conventions-and-agreements/istanbul/istanbul_legal_text_eng.pdf?la=en. A hard copy is available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.

“temporary storage declaration”, except in Part 15, has the meaning given by regulation 8(2);

“temporary storage facility”, except in Part 15, has the same meaning as it has under section 25 of CEMA 1979(4);

“the TIR Convention” means the Customs Convention on the International Transport of Goods under cover of TIR Carnets (Geneva, 14 November 1975)(5);

“the UCC” means Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code;

“working day” means any day except—

- (a) a Saturday or Sunday;
- (b) Good Friday or Christmas day; or
- (c) a bank holiday within the meaning of section 1 of the Banking and Financial Dealings Act 1971(6), including those bank holidays in part only of the United Kingdom.

Establishment and notices and notifications

3.—(1) In these Regulations, a person is established in the United Kingdom—

- (a) in the case of an individual, where the individual is resident in the United Kingdom; and
- (b) in any other case, where the person—
 - (i) has a registered office in the United Kingdom; or
 - (ii) has a permanent place in the United Kingdom from which the person carries out activities for which the person is constituted to perform.

(2) In these Regulations, a notice or notification means one made in writing and a requirement to notify is to be read accordingly.

(3) A notice published by HMRC under these Regulations may make different provision for different cases or different purposes.

(4) Section 25 was substituted by S.I. 1991/2724 and is amended by paragraph 16 of Schedule 7 to the Act (which, inter alia, substituted “temporary storage facilities” for “transit sheds”) and S.I. 1992/3095 and 1993/3014.

(5) Available electronically from https://www.unece.org/fileadmin/DAM/tir/handbook/english/newtirhand/TIR-6Rev10_En.pdf. A hard copy is available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.

(6) 1971 c. 80.