
STATUTORY INSTRUMENTS

2018 No. 1248

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

PART 3

Temporary storage

Breach of handling requirement

13. Where—

- (a) goods are in a temporary storage facility operated by an approved person; and
- (b) the approved person fails to comply with paragraph (1), (3) or (4) of regulation 12 in respect of the goods,

the temporary storage declaration in respect of the goods is to be treated as withdrawn and regulation 11(2) applies.