
STATUTORY INSTRUMENTS

2018 No. 1248

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

PART 7

Remission and repayment of import duty

CHAPTER 2

Reduced duty cases

Withdrawal of a Customs declaration

53.—(1) Paragraph (2) applies where a Customs declaration is withdrawn in accordance with paragraph 16 of Schedule 1 to the Act and before the withdrawal a payment is made in respect of the liability to import duty incurred under that declaration.

(2) The amount paid is the amount which may be repaid.