
STATUTORY INSTRUMENTS

2018 No. 1248

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

PART 7

Remission and repayment of import duty

CHAPTER 4

Post-application

Acceptance and rejection

63.—(1) By no later than 30 days after the date on which an application is received by HMRC, HMRC must notify the applicant that the application—

- (a) has been made in accordance with chapter 3 and is accepted; or
- (b) is rejected for the reasons set out in the notification.

(2) If an acceptance or rejection is not made as required by paragraph (1), the application is deemed to be rejected.