

STATUTORY INSTRUMENTS

2018 No. 1248

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

PART 9

Approvals and authorisations and authorised economic operators

Appeal where HMRC fail to consider an application

88.—(1) An applicant or purported applicant may appeal to an appeal tribunal in a case where HMRC have failed to comply with regulation 87.

(2) The power of the appeal tribunal is limited to the power to direct HMRC, in a case where it is satisfied that HMRC have acted unreasonably, to consider the application, or purported application, as mentioned in regulation 87 within such further period as is specified by the tribunal.

(3) The appeal must be made within 30 days following the expiry of the 30 day period referred to in regulation 87.

Modifications etc. (not altering text)

- C1** Pt. 9 modified (31.12.2020) by [The Customs \(Special Procedures and Outward Processing\) \(EU Exit\) Regulations 2018 \(S.I. 2018/1249\)](#), regs. 1(2), **42(4)**; [S.I. 2020/1643](#), reg. 2, Sch.
- C2** Pts. 1-10 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **32**; [S.I. 2020/1643](#), reg. 2, Sch.
- C3** Pt. 9 applied (with modifications) (22.2.2019 for specified purposes, 31.12.2020 in so far as not already in force) by [The Customs \(Export\) \(EU Exit\) Regulations 2019 \(S.I. 2019/108\)](#), regs. 1(3)(d), **59(1)**; [S.I. 2020/1643](#), reg. 2, Sch.
- C4** Pt. 9 modified (1.10.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [The Customs \(Bulk Customs Declaration and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/967\)](#), regs. 1(2)(4)(b), **3(2)**; [S.I. 2020/1643](#), reg. 2, Sch.
- C5** Regs. 87-91 excluded (31.12.2020) by [The Customs \(Special Procedures and Outward Processing\) \(EU Exit\) Regulations 2018 \(S.I. 2018/1249\)](#), regs. 1(2), **8**; [S.I. 2020/1643](#), reg. 2, Sch.
- C6** Regs. 85-91 applied (31.12.2020) by [The Customs \(Reliefs from a Liability to Import Duty and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1431\)](#), regs. 1, **8**; [S.I. 2020/1643](#), reg. 2, Sch.

Commencement Information

- I1** Reg. 88 in force at 2.1.2019 for specified purposes, see [reg. 1\(4\)\(c\)](#)
- I2** Reg. 88 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1643](#), reg. 2, Sch.

Changes to legislation:

The Customs (Import Duty) (EU Exit) Regulations 2018, Section 88 is up to date with all changes known to be in force on or before 05 April 2024. 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.

[View outstanding changes](#)

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(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(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. 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. 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. 89(1A)-(1C) inserted by [S.I. 2024/194 reg. 2\(4\)\(a\)](#)
- reg. 89(2A) inserted by [S.I. 2024/194 reg. 2\(4\)\(c\)](#)
- reg. 89(5A) inserted by [S.I. 2024/194 reg. 2\(4\)\(d\)](#)
- 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))