

STATUTORY INSTRUMENTS

2019 No. 326

The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019

PART 3

Amendment of the Customs (Import Duty) (EU Exit) Regulations 2018

PROSPECTIVE

Amendment of Part 6

11.—(1) Regulation 43 (payment of import duty) is amended as follows.

(2) For paragraph (2) substitute—

“(2) If—

- (a) a person who is liable to pay import duty is approved by HMRC to defer payment of any liability to import duty; and
- (b) a single guarantee is given in relation to the payment of the liability to import duty,

the person must pay the duty before the end of the period of 30 days beginning with the date on which the person is notified of the liability.”.

(3) For paragraph (3) substitute—

“(3) If—

- (a) a person who is liable to pay import duty is approved by HMRC to defer payment of any liability to import duty; and
- (b) either—
 - (i) paragraph (2) does not apply and the approval was given [^{F1}before the end of the period of six months beginning with exit day]; or
 - (ii) a comprehensive guarantee is given in relation to the payment of the liability to import duty,

the person must pay the duty for which the person is liable before the end of the period of 15 days beginning with the date following the date on which the person is notified of the liability.”.

(4) After paragraph (3) insert—

“(3A) A person is only eligible for approval to defer payment of liability to import duty if the person is established in the United Kingdom.”.

Status: This version of this provision is prospective.

Changes to legislation: There are currently no known outstanding effects for the The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019, Section 11. (See end of Document for details)

Textual Amendments

- F1** Words in [reg. 11\(3\)](#) substituted (3.10.2019) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1215\)](#), regs. 1(3)(e), **15(4)**
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Commencement Information

- I1** Reg. 11 not in force at made date, see reg. 1(2)

Status:

This version of this provision is prospective.

Changes to legislation:

There are currently no known outstanding effects for the The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019, Section 11.