
STATUTORY INSTRUMENTS

2023 No. 811

The Customs (Import Duty) (EU Exit) (Amendment) Regulations 2023

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

2.—(1) The Customs (Import Duty) (EU Exit) Regulations 2018⁽¹⁾ are amended as follows.

(2) In regulation 98 (specified amount), in paragraph (1A)⁽²⁾, for “Where” substitute “Other than in relation to a guarantee given in accordance with paragraph 17(5B)⁽³⁾ of Schedule 1 to the Act, where”.

(3) In regulation 101 (cases where no guarantee is required)—

(a) in paragraph (1), after “to the contrary,” insert “but subject to paragraph (1A),”;

(b) after paragraph (1), insert—

“(1A) Paragraph (1) does not apply to a guarantee given in accordance with paragraph 17(5B) of Schedule 1 to the Act.”.

⁽¹⁾ S.I. 2018/1248. Relevant amending instruments are S.I. 2018/1249, 2019/108, 2019/326, 2019/486, 2019/1215, 2019/1346, 2020/967, 2020/1088, 2020/1234, 2020/1431, 2020/1449, 2020/1491, 2020/1552, 2020/1605, 2020/1629, 2021/478, 2021/697, 2021/830, 2021/1156, 2021/1205, 2021/1347, 2021/1444, 2022/628, 2022/1312 and 2023/569.

⁽²⁾ Paragraph (1A) was inserted by S.I. 2020/967.

⁽³⁾ Paragraph 17(5B) was inserted by section 318 of the Finance (No. 2) Act 2023 (c. 30).