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STATUTORY INSTRUMENTS

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**2024 No. 166**

**CUSTOMS**

**The Customs (Preferential Trade Arrangements:  
Error in Evidence of Origin) Regulations 2024**

*Made* - - - - *19th February 2024*  
*Laid before Parliament* *21st February 2024*  
*Coming into force* *13th March 2024*

**THE CUSTOMS (PREFERENTIAL TRADE ARRANGEMENTS:  
ERROR IN EVIDENCE OF ORIGIN) REGULATIONS 2024**

1. Citation and commencement

PART 1

**Obligation to notify error in evidence that goods originate from the United Kingdom**

2. Interpretation of Part 1
3. Obligation to notify material error in evidence of origin
4. The evidence provider must notify the evidence recipient of the...
5. The evidence provider must ensure that the notification mentioned in...

PART 2

**Penalties, appeals and reviews**

6. Interpretation of Part 2
7. Penalty for contravention of obligation to notify material error
8. Exceptions to liability to penalty
9. Reduction or increase of penalty
10. Demand for penalty
11. Time limit for demand for penalty
12. Right to appeal
13. Offer of review
14. Review by HMRC
15. Extension of time
16. Review out of time
17. Nature of review
18. Bringing of appeals

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

19. Settling appeals by agreement
20. Service of notices  
Signature

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**SCHEDULE — Preferential trade arrangements to which regulation 3(a) applies**

Explanatory Note