
DRAFT STATUTORY INSTRUMENTS

2019 No.

The Ozone-Depleting Substances and Fluorinated Greenhouse Gases (Amendment etc.) (EU Exit) Regulations 2019

PART 2

Ozone-depleting substances

SECTION 2

Amendment and saving of retained direct EU legislation

Article 24 (new substances)

23.—(1) Article 24 is amended as follows.

(2) In paragraph 1—

- (a) for “customs territory of the Community” substitute “United Kingdom, to exports subsequent to imports already exempted”;
- (b) for the words from “as referred to in Regulation (EC) No 450/2008” to the end of the sentence substitute “in accordance with the applicable provisions of the Taxation (Cross-border Trade) Act 2018, unless such imports have been declared to a customs procedure, including outward processing, or exported under the provisions of the Taxation (Cross-border Trade) Act 2018, destroyed or abandoned to the exchequer.”.

(3) In paragraph 2—

- (a) in the first subparagraph, for “Commission shall” substitute “appropriate authority shall, by regulations”;
- (b) omit the second subparagraph.

(4) In paragraph 3—

- (a) in the first sentence, for “Commission shall” substitute “appropriate authority shall, by regulations”;
- (b) omit the second sentence.