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STATUTORY INSTRUMENTS

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**2018 No. 1248**

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

**PART 15**

**Transitional and savings provisions**

**CHAPTER 2**

**Continued effect and cessation of effect of the EUCL and evidence**

**Continued effect and cessation of effect of the EUCL**

**144.**—(1) Where as provided by this Part the EUCL continues to have effect in relation to goods on and after exit day, paragraph (2) applies to the following matters—

- (a) any approval or authorisation granted by, or on behalf of, HMRC or the equivalent competent authority of a member State under the EUCL or treated as valid immediately before exit day under Article 251 of the Delegated Regulation;
- (b) a decision given by HMRC which is a decision taken upon application;
- (c) any rates of currency exchange published by HMRC; or
- (d) any guarantee provided in respect of any requirement under the EUCL.

(2) Any of the matters listed in paragraph (1) which applies in relation to the goods immediately before exit day continues to apply for so long as the EUCL continues to have effect in relation to the goods, unless and until HMRC amends or revokes the same in any particular case.

(3) For the purposes of the continued effect of the EUCL in relation to goods as provided by this Part, the following modifications of the EUCL apply—

- (a) non-Union goods are to be treated as goods in respect of which—
  - (i) a liability to import duty under the Act may be incurred as if they were chargeable goods<sup>(1)</sup>;
  - (ii) circumstances under the EUCL in which a liability to an EU customs duty applies to non-Union goods on import are to be treated as circumstances in which a liability to import duty under the Act is incurred;
  - (iii) except as provided by regulation 150(3), the rate of duty applicable to the goods is that determined by the Common Customs Tariff; and
- (b) any reference in the EUCL to a relief from liability to an EU customs duty on import in respect of non-Union goods is to be treated as a relief from liability to import duty under the Act<sup>(2)</sup> in respect of such goods.

(4) Except for those modifications, the continuation or cessation of effect of the EUCL in relation to goods as provided by this Part does not—

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(1) “Chargeable goods” is defined in section 2 of the Act.

(2) See section 19 of the Act concerning a relief from a liability to import duty.

- (a) affect the operation of the EUCL or anything duly done or suffered under it;
  - (b) affect any right, privilege, obligation or liability acquired, accrued or incurred under the EUCL or any enactment in relation to the EUCL;
  - (c) affect any penalty, forfeiture or punishment incurred in respect of any offence under an enactment in relation to the EUCL; or
  - (d) affect any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment.
- (5) Notwithstanding that the EUCL ceases to have effect in relation to goods, any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed, as if the EUCL had not ceased to have effect in relation to the goods.
- (6) When the EUCL ceases to have effect in relation to goods as provided by this Part, the Act and paragraphs (7) and (8) then apply in relation to the goods.
- (7) The goods are to be treated as chargeable goods imported into the United Kingdom, except where the goods are located outside of the United Kingdom other than in accordance with a customs procedure when the EUCL ceases to have effect.
- (8) Where a requirement of the EUCL has been met or not met in relation to the goods, any equivalent requirement imposed by or under the Act is also to be treated as having been met or not met, as the case may be, in relation to the goods.
- (9) Where the EUCL continues to have effect in relation to goods on or after exit day by virtue of this Part, the cessation of effect of the EUCL provided by paragraph 1(1) of Schedule 7 to the Act which would otherwise apply in relation to the goods does not apply.

### **Evidence required by notice**

- 145.**—(1) HMRC may notify a person to provide evidence to HMRC concerning any of the following in relation to goods to which this Part applies—
- (a) whether or not the goods are non-Union goods;
  - (b) when the goods are imported into the United Kingdom;
  - (c) which customs procedure applies to the goods;
  - (d) the stage of a customs procedure reached in relation to the goods; or
  - (e) any other matter which enables HMRC to determine whether or not the EUCL continues or ceases to have effect in relation to the goods on or after exit day.
- (2) HMRC must in, or with, the notification state by when compliance is required.
- (3) HMRC may publish a notice specifying—
- (a) the type of evidence which may be required when a notification is given; and
  - (b) the form and manner in which evidence is to be provided to HMRC.