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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 3**

**Non-Union goods imported before exit day**

**Transitional and saving provision under chapter 3**

**146.**—(1) This chapter applies in relation to goods which—

- (a) have been imported into the United Kingdom before exit day; and
- (b) are non-Union goods.

(2) Where under this chapter the EUCL continues to have effect in relation to the goods, the EUCL ceases to have effect in relation to the goods as provided by chapter 5, except as provided by regulation 147(2).

(3) For the purposes of paragraph (1)(a), where goods form part of a consignment and only part of the consignment is imported before exit day, all of the goods in the consignment are to be treated as imported before exit day.

**Goods notified as arriving on or after exit day**

**147.**—(1) Where notification of the arrival of the goods is made to HMRC on or after exit day, the EUCL continues to have effect in relation to the goods on and after exit day.

(2) The EUCL ceases to have effect in relation to the goods when a customs declaration or a temporary storage declaration is made in respect of the goods and the declaration made is to be treated as the equivalent declaration provided by or under the Act.

**Goods held in a temporary storage facility**

**148.**—(1) Where the goods are held in a temporary storage facility as a requirement of temporary storage immediately before exit day, subject to paragraph (2), the EUCL continues to have effect in relation to the goods on and after exit day.

(2) But on and after exit day, Article 148(5) of the UCC applies only in respect of temporary storage facilities in the United Kingdom.

**Goods declared to a customs procedure**

**149.**—(1) Paragraph (2) applies where before exit day a declaration is made to HMRC in respect of the goods to a customs procedure and—

- (a) before exit day the declaration has not been accepted by HMRC; or

- (b) if the declaration has been accepted before exit day, the goods have not been released before exit day by HMRC to the procedure.
- (2) The EUCL continues to have effect in relation to the goods on and after exit day.

**Goods located in the United Kingdom released to a special procedure**

**150.**—(1) Paragraph (2) applies where before exit day a declaration is made to HMRC in respect of the goods to a special procedure, except the end-use procedure, and—

- (a) before exit day the goods—
  - (i) are released by HMRC to the procedure; but
  - (ii) are not discharged by HMRC from the procedure; and
- (b) immediately before exit day, the goods are located in the United Kingdom.
- (2) The EUCL continues to have effect in relation to the goods on and after exit day.
- (3) But where—
  - (a) there is a breach of the procedure on or after exit day;
  - (b) the procedure is not discharged; and
  - (c) a liability to import duty is treated as incurred in respect of the goods in consequence of the breach,

the rate of duty is to be determined by reference to the customs tariff as it applies under the Act at the time of the breach.