
STATUTORY INSTRUMENTS

2018 No. 1248

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

PART 15

Transitional and savings provisions

CHAPTER 6

Special procedures: additional provision

Goods located outside the United Kingdom

156.—(1) Paragraph (2) applies in relation to non-Union goods imported into the United Kingdom where—

(a) before [^{F1}IP completion day]—

(i) a declaration is made to HMRC in respect of the goods to a special procedure and the goods are released by HMRC to the procedure but are not discharged by HMRC from the procedure; or

(ii) a declaration is made to a customs authority outside the United Kingdom in respect of the goods to the transit procedure and the goods are being moved, in accordance with the procedure, to the United Kingdom; ^{F2}...

(b) immediately before [^{F1}IP completion day], the goods are located outside the United Kingdom in accordance with the procedure [^{F3}; and]

[^{F4}(c) the goods are not subject to the EU withdrawal agreement.]

(2) The EUCL continues to have effect in relation to the goods on and after [^{F1}IP completion day].

(3) Where paragraph (2) applies, the EUCL ceases to have effect in relation to the goods on the earliest to occur of the following—

(a) where a person fails to comply with regulation 145 in relation to the goods;

(b) except where paragraph (1)(a)(ii) applies, if the goods are not returned to the United Kingdom before [^{F5}the end of the period of one year beginning with IP completion day];

(c) when a further customs declaration to a special procedure is made to HMRC in respect of the goods; or

(d) on release of the goods for free circulation.

(4) Where paragraph (3)(a) applies, the Customs procedure provided by or under the Act applies which is equivalent to the customs procedure which applied when the EUCL ceased to have effect in relation to the goods.

(5) Where paragraph (3)(b) applies, the customs procedure is to be treated as discharged when the EUCL ceases to have effect in relation to the goods.

(6) Where paragraph (3)(c) applies, the declaration made is to be treated as the equivalent declaration provided by or under the Act.

Changes to legislation: The Customs (Import Duty) (EU Exit) Regulations 2018, CHAPTER 6 is up to date with all changes known to be in force on or before 19 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Textual Amendments

- F1** Words in reg. 156 substituted (31.12.2020) by [The Customs \(Transitional\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1449\)](#), regs. 1(2), **11(20)(a)**; S.I. 2020/1643, reg. 2, Sch.
- F2** Word in reg. 156(1)(a)(ii) omitted (31.12.2020) by virtue of [The Customs \(Transitional\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1449\)](#), regs. 1(2), **11(20)(b)(i)**; S.I. 2020/1643, reg. 2, Sch.
- F3** Word in reg. 156(1)(b) inserted (31.12.2020) by [The Customs \(Transitional\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1449\)](#), regs. 1(2), **11(20)(b)(ii)**; S.I. 2020/1643, reg. 2, Sch.
- F4** Reg. 156(1)(c) inserted (31.12.2020) by [The Customs \(Transitional\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1449\)](#), regs. 1(2), **11(20)(b)(iii)**; S.I. 2020/1643, reg. 2, Sch.
- F5** Words in reg. 156(3)(b) substituted (31.12.2020) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1215\)](#), regs. 1(2), **11(25)** (as amended by S.I. 2020/1449 reg. 17(4)(a)); S.I. 2020/1643, reg. 2, Sch.

Modifications etc. (not altering text)

- C1** Reg. 156 modified (31.12.2020) by [The Customs \(Crown Dependencies Customs Union\) \(EU Exit\) Regulations 2019 \(S.I. 2019/385\)](#), regs. 1(2), **5(16)** (with reg. 2); S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I1** Reg. 156 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

Goods discharged from a customs procedure

157.—(1) Where before [^{F6}IP completion day] non-Union goods are discharged from a customs procedure but verification in relation to the goods is not completed, the EUCL continues to have effect in relation to the goods on and after [^{F6}IP completion day].

(2) The EUCL ceases to have effect in relation to the goods on the earliest to occur of the following—

- (a) where a person fails to comply with regulation 145 in relation to the goods;
- (b) on completion of the verification; or

[^{F7}(c) the end of the period of one year beginning with IP completion day.]

(3) Where paragraph (2)(a) or (c) applies, the following apply in relation to the goods—

- (a) paragraphs 13 and 14 of Schedule 1 to the Act ^{M1}; and
- (b) paragraph 4 of Schedule 6 to the Act ^{M2}.

Textual Amendments

- F6** Words in reg. 157(1) substituted (31.12.2020) by [The Customs \(Transitional\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1449\)](#), regs. 1(2), **11(21)**; S.I. 2020/1643, reg. 2, Sch.
- F7** Reg. 157(2)(c) substituted (31.12.2020) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1215\)](#), regs. 1(2), **11(26)** (as amended by S.I. 2020/1449 reg. 17(4)(b)); S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I2** Reg. 157 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

Marginal Citations

- M1** Paragraphs 13 and 14 of Schedule 1 to the Act concern the verification of Customs declarations.

Changes to legislation: *The Customs (Import Duty) (EU Exit) Regulations 2018, CHAPTER 6 is up to date with all changes known to be in force on or before 19 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)*

M2 Paragraph 4 of Schedule 6 to the Act concerns the period before the end of which a notification of a liability to pay import duty must be given.

Changes to legislation:

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[View outstanding changes](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Pt. 4 Ch. 3 s. 2 applied (with modifications) by [S.I. 2018/1249 reg. 13\(3\)](#) (Reg. 13(1)-(3) omitted on IP completion day by S.I. 2019/108, regs. 1(5), 60(2); S.I. 2020/1643, reg. 2, Sch.)
- Pt. 13A inserted by [S.I. 2019/1215 reg. 11\(23\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(23) omitted (29.10.2020) by virtue of S.I. 2020/1088, regs. 1(3), 9(4)(b))
- Table of Contents words inserted by [S.I. 2019/326 reg. 7](#) (This amendment not applied to legislation.gov.uk. The table of contents for this legislation will be dynamically updated when its provisions are revised)
- reg. 4(3AA) inserted by [S.I. 2019/1215 reg. 11\(3\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(3)(c) is omitted on IP completion day by virtue of S.I. 2020/1234, regs. 1(2), 7(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 4(4A) inserted by [S.I. 2019/1215 reg. 11\(3\)\(g\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(3)(g) is omitted on IP completion day by virtue of S.I. 2020/1234, regs. 1(2), 7(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 4A inserted by [S.I. 2019/1215 reg. 11\(4\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(4) is omitted on IP completion day by virtue of S.I. 2020/1234, regs. 1(2), 7(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 33(1)(c) inserted by [S.I. 2019/486 reg. 6\(12\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(12)(13) omitted (29.10.2020) by virtue of S.I. 2020/1088, reg. 1(3), 7(2))
- reg. 33(2A)-(2D) inserted by [S.I. 2019/486 reg. 6\(13\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(12)(13) omitted (29.10.2020) by virtue of S.I. 2020/1088, reg. 1(3), 7(2))
- reg. 33(2A)(2B) transitional provisions for effects of S.I. 2019/486, reg. 6(13) by [S.I. 2019/513 reg. 15\(6\)](#) (This amendment not applied to legislation.gov.uk. Pt. 4 omitted on IP completion day by virtue of S.I. 2020/1495, regs. 1(2), 22(5); S.I. 2020/1641, reg. 2, Sch.)
- reg. 33(2A)(2B) transitional provisions for effects of S.I. 2019/486, reg. 6(13) by [S.I. 2019/513 reg. 15\(6\)](#) (This amendment not applied to legislation.gov.uk. Pt. 4 omitted on IP completion day by virtue of S.I. 2020/1495, regs. 1(2), 22(5); S.I. 2020/1641, reg. 2, Sch.)
- reg. 43(3A) inserted by [S.I. 2019/326 reg. 11\(4\)](#) (This amendment comes into force on such day as the Treasury may by regulations under 2018 c. 22, s. 52 appoint)
- reg. 89(1A)-(1C) inserted by [S.I. 2024/194 reg. 2\(4\)\(a\)](#)
- reg. 89(2A) inserted by [S.I. 2024/194 reg. 2\(4\)\(c\)](#)
- reg. 89(5A) inserted by [S.I. 2024/194 reg. 2\(4\)\(d\)](#)
- reg. 98(5) inserted by [S.I. 2019/1215 reg. 11\(17\)\(d\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(17)(c)(d) omitted (29.10.2020) by virtue of S.I. 2020/1088, regs. 1(3), 9(4)(a))