
STATUTORY INSTRUMENTS

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.