
STATUTORY INSTRUMENTS

2018 No. 1248

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

PART 1

Introductory provisions

Establishment and notices and notifications

- 3.—(1) In these Regulations, a person is established in the United Kingdom—
- (a) in the case of an individual, where the individual is resident in the United Kingdom; and
 - (b) in any other case, where the person—
 - (i) has a registered office in the United Kingdom; or
 - (ii) has a permanent place in the United Kingdom from which the person carries out activities for which the person is constituted to perform.
- (2) In these Regulations, a notice or notification means one made in writing and a requirement to notify is to be read accordingly.
- (3) A notice published by HMRC under these Regulations may make different provision for different cases or different purposes.

Commencement Information

- I1** [Reg. 3](#) in force at 2.1.2019 for specified purposes, see [reg. 1\(4\)\(a\)](#)
I2 [Reg. 3\(2\)\(3\)](#) in force at 27.9.2019 for specified purposes by [S.I. 2019/1282](#), [reg. 2\(a\)](#)

Status:

Point in time view as at 27/09/2019. This version of this provision has been superseded.

Changes to legislation:

The Customs (Import Duty) (EU Exit) Regulations 2018, Section 3 is up to date with all changes known to be in force on or before 26 July 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.