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*Status: Point in time view as at 31/12/2020.*

*Changes to legislation: The Customs (Import Duty) (EU Exit) Regulations 2018, Section 40A is up to date with all changes known to be in force on or before 24 June 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)*

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## STATUTORY INSTRUMENTS

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# 2018 No. 1248

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

### PART 5

#### Notification and discharge of liability

##### [<sup>F1</sup>Notification of a liability to pay import duty where declaration made by carnet

**40A.**—(1) Where a Customs declaration is made by means of an ATA carnet a claim by HMRC for the sum undertaken to be paid by the guaranteeing association is to be taken to be notification of the liability to pay the import duty stated in the claim.

(2) Where a Customs declaration is made by means of a CPD carnet notification by HMRC to the guaranteeing association of non-discharge of the carnet is to be taken to be notification of the liability to pay the import duty stated in the notification of non-discharge.

(3) In this regulation “ATA carnet” and “CPD carnet” have the same meanings as in regulation 22.]

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#### Textual Amendments

**F1** Reg. 40A inserted (31.12.2020) by [The Customs \(Bulk Customs Declaration and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/967\)](#), regs. 1(2), **7(6)**; S.I. 2020/1643, reg. 2, Sch.

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