
STATUTORY INSTRUMENTS

2018 No. 1258

The Customs Transit Procedures (EU Exit) Regulations 2018

Citation and commencement

1.—(1) These Regulations may be cited as the Customs Transit Procedures (EU Exit) Regulations 2018.

(2) They come into force on such day as the Treasury may by regulations appoint ^{M1}.

Commencement Information

I1 [Reg. 1](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Marginal Citations

M1 Under section 52(2) of the [Taxation \(Cross-border\) Trade Act 2018 \(c. 22\)](#), [section 52\(1\)](#) of which provides that “relevant subordinate legislation” for these purposes includes any subordinate legislation made under that Act and within the meaning of the [Interpretation Act 1978 \(c. 30\)](#).

Common transit procedure

2.—(1) Schedule 1 has effect for the purpose of the United Kingdom giving effect to the Convention done at Interlaken on 20th May 1987 on a common transit procedure ^{M2}, as most recently amended by Decision No 1/2017 of the EU-EFTA Joint Committee on common transit ^{M3}.

(2) That Schedule must be interpreted and applied consistently with, and so as to give proper effect to, that Convention in relation to goods moving to, from or within the United Kingdom subject to the common transit procedure.

Commencement Information

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

Marginal Citations

M2 The Convention has been amended many times 1988 to 2017. These Regulations anticipate the United Kingdom's effective accession to the Convention, and its withdrawal from the EU.

M3 OJ No. L 8, 12.1.2018, p. 1.

TIR transit procedure

3.—(1) Schedule 2 has effect for the purpose of the United Kingdom giving effect to the Customs Convention on the International Transport of Goods subject to cover of TIR Carnets done at Geneva on 14th November 1975, as most recently amended on 1st October 2009 ^{M4}.

(2) That Schedule must be interpreted and applied consistently with, and so as to give proper effect to, that Convention in relation to goods moving to, from or within the United Kingdom subject to the TIR transit procedure.

Changes to legislation: The Customs Transit Procedures (EU Exit) Regulations 2018 is up to date with all changes known to be in force on or before 07 May 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

Commencement Information

I3 [Reg. 3](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Marginal Citations

M4 ECE/TRANS/WP.30.AC.2/95, paragraph 24; <http://www.unece.org/tir/welcome.html>. A hard copy may be inspected free of charge by arrangement with HM Revenue and Customs at 100 Parliament Street, London, SW1A 2BQ.

United Kingdom transit procedure

[^{F1}4.—(1) Schedule 3 has effect and makes provision for a United Kingdom transit procedure.

(2) Where Part 4 of Schedule 3 applies, that Schedule has effect for the purpose of the United Kingdom giving effect to—

- (a) the Customs Convention on the “A.T.A. Carnet” for the temporary admission of goods done at Brussels on 6 December 1961; and
- (b) the Convention on Temporary Admission done at Istanbul on 26 June 1990.

(3) Part 4 of Schedule 3 must be interpreted and applied consistently with, and so as to give proper effect to, those Conventions in relation to goods declared for a United Kingdom transit procedure.]

Textual Amendments

F1 [Reg. 4](#) substituted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/1346\)](#), [regs. 1\(2\)](#), [5\(2\)](#); [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Commencement Information

I4 [Reg. 4](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

North Atlantic Treaty procedure

5. Schedule 4 has effect and makes provision for use of NATO form 302 in the case of movements of goods from one point to another within the United Kingdom, goods leaving and re-entering the United Kingdom, and customs controls and formalities applicable in accordance with the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, done in London on 19th June 1951 ^{M5}.

Commencement Information

I5 [Reg. 5](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Marginal Citations

M5 Available at https://www.nato.int/cps/en/natohq/official_texts_17265.htm? A hard copy may be inspected free of charge by arrangement with HM Revenue and Customs at 100 Parliament Street, London, SW1A 2BQ.

[^{F2}Postal transit procedure

6.—(1) Schedule 5 has effect and makes provision for a postal transit procedure in relation to goods moving to, from or within the United Kingdom in accordance with the Universal Postal Convention, as most recently done at Istanbul on 6 October 2016 and in Addis Ababa on 7 September 2018, and any Regulations made under it.

(2) That Schedule must be interpreted and applied consistently with, and so as to give proper effect to, that Convention in relation to goods moving to, from or within the United Kingdom subject to the postal transit procedure.]

Textual Amendments

F2 [Reg. 6](#) inserted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/1346\)](#), regs. 1(2), **5(3)**; [S.I. 2020/1643](#), reg. 2, Sch.

Rebecca Harris
Craig Whittaker
Two of the Lords Commissioners of Her
Majesty's Treasury

Changes to legislation:

The Customs Transit Procedures (EU Exit) Regulations 2018 is up to date with all changes known to be in force on or before 07 May 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.

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Changes and effects yet to be applied to :

- Sch. 1 para. 2(A1)(A2) inserted by [S.I. 2019/326 reg. 15\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Reg. 15(2)(a) omitted on IP completion day by virtue of S.I. 2020/1491, regs. 1, 2)
- Sch. 1 para. 27(A1)(A2) inserted by [S.I. 2019/326 reg. 15\(3\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Reg. 15(2)(a) omitted on IP completion day by virtue of S.I. 2020/1491, regs. 1, 2)
- Sch. 1 para. 35(1)(b) words inserted by [S.I. 2019/486 reg. 8\(2\)\(h\)](#) (This amendment not applied to Legislation.gov.uk - amendment superceded by SI 2020/1605, reg. 38(3)(bb))
- Sch. 1 para. 18(2)(c) words inserted by [S.I. 2024/194 reg. 3\(2\)\(b\)](#)
- Sch. 1 para. 64(9)(c) words omitted by [S.I. 2019/1215 reg. 13\(2\)\(d\)\(ii\)](#) (This amendment not applied to legislation.gov.uk. Reg. 13(2)(d)(i)(ii) omitted on IP completion day by virtue of S.I. 2020/1491, reg. 1, 3(c); S.I. 2020/1643, reg. 2, Sch.)
- Sch. 1 para. 18(4) words substituted by [S.I. 2019/1215 reg. 13\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Reg. 13(2)(a) omitted on IP completion day by virtue of S.I. 2020/1491, reg. 1, 3(a); S.I. 2020/1643, reg. 2, Sch.)
- Sch. 1 para. 64(8) words substituted by [S.I. 2019/1215 reg. 13\(2\)\(d\)\(i\)](#) (This amendment not applied to legislation.gov.uk. Reg. 13(2)(d)(i)(ii) omitted on IP completion day by virtue of S.I. 2020/1491, reg. 1, 3(c); S.I. 2020/1643, reg. 2, Sch.)
- Sch. 1 para. 57(2) words substituted by [S.I. 2024/194 reg. 3\(2\)\(e\)](#)
- Sch. 3 para. 4(1) words inserted by [S.I. 2019/326 reg. 15\(4\)](#) (This amendment not applied to legislation.gov.uk. Reg. 15(4) omitted (3.10.2019) by virtue of S.I. 2019/1215, regs. 1(3)(e), 15(5))

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):

- Sch. 1 para. 6(2)(aa) inserted by [S.I. 2024/194 reg. 3\(2\)\(a\)](#)
- Sch. 1 para. 41(1)(aa) inserted by [S.I. 2024/194 reg. 3\(2\)\(c\)](#)
- Sch. 1 para. 45(1)(aa) inserted by [S.I. 2024/194 reg. 3\(2\)\(d\)](#)