
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(1).

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(2), as most recently amended by Decision No 1/2017 of the EU-EFTA Joint Committee on common transit(3).

(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.

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(4).

(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.

United Kingdom transit procedure

4. Schedule 3 has effect and makes provision for a United Kingdom transit procedure.

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(5).

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- (1) 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).
- (2) 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.
- (3) OJ No. L 8, 12.1.2018, p. 1.
- (4) 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.
- (5) 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.

29th November 2018

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Two of the Lords Commissioners of Her
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