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STATUTORY INSTRUMENTS

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**2018 No. 1258**

**EXITING THE EUROPEAN UNION  
CUSTOMS**

**The Customs Transit Procedures (EU Exit) Regulations 2018**

*Made - - - - 29th November 2018  
Laid before the House of  
Commons - - - - 30th November 2018  
Coming into force in accordance with regulation 1(2)*

<sup>M1</sup>The Treasury make these Regulations exercising the powers in sections 32(7), 32(8), 32(13), 51(1), 51(3) and 52(2) of, and Schedule 2 paragraphs 5, 6, 7, 19(2) and 21(1) to, the Taxation (Cross-border Trade) Act 2018 .

The Treasury consider them appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU.

**Modifications etc. (not altering text)**

**C1** [Regulations](#) applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **34**; [S.I. 2020/1643](#), reg. 2, Sch.

**Marginal Citations**

**M1** [2018 c. 22](#); the “appropriate Minister” for these purposes is the Treasury under section 51(4)(b).

**Changes to legislation:**

The Customs Transit Procedures (EU Exit) Regulations 2018, Introductory Text is up to date with all changes known to be in force on or before 10 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.

[View outstanding changes](#)

**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\(2\)\(d\)](#)