

SCHEDULE 1

The common transit procedure

PART 2

Common transit procedures that start in [^{F1}Great Britain]

Textual Amendments

- F1** Words in Sch. 1 Pt. 2 heading substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(2)(n)**; S.I. 2020/1643, reg. 2, Sch.

17.—(1) The common transit procedure applies to goods passing through a country or territory outside [^{F1}Great Britain] if one of the following conditions is fulfilled—

- (a) the country or territory is a common transit state;
- (b) carriage through that country or territory is effected under cover of a single transport document drawn up in [^{F2}Great Britain] (but the common transit procedure is suspended in territory that is not part of a common transit state).

(2) This Part does not authorise any export of goods from the United Kingdom otherwise than in accordance with the applicable export provisions ^{M1}.

Textual Amendments

- F1** Words in Sch. 1 para. 17(1) substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(2)(p)**; S.I. 2020/1643, reg. 2, Sch.
- F2** Words in Sch. 1 para. 17(1)(b) substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(2)(p)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I1** Sch. 1 para. 17 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

Marginal Citations

- M1** Defined in the Taxation (Cross-border Trade) Act 2018, section 35.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Customs Transit Procedures (EU Exit) Regulations 2018. Any changes that have already been made by the team 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\(2\)\(d\)](#)
- Sch. 1 para. 2(A5A) inserted by [S.I. 2024/672 reg. 4\(2\)\(a\)](#)
- Sch. 1 para. 2(A7)(A8) inserted by [S.I. 2024/672 reg. 4\(2\)\(b\)](#)
- Sch. 1 para. 27(A5A) inserted by [S.I. 2024/672 reg. 4\(3\)\(a\)](#)
- Sch. 1 para. 27(A7)(A8) inserted by [S.I. 2024/672 reg. 4\(3\)\(b\)](#)