

SCHEDULE 2

The TIR transit procedure

PART 3

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

Textual Amendments

- F1** Words in Sch. 2 Pt. 3 heading substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(3)(i)**; S.I. 2020/1643, reg. 2, Sch.

Presentation of goods at the HMRC customs office of destination

18.—(1) Where goods moved subject to a TIR transit procedure arrive at the HMRC customs office of destination [^{F1}in Great Britain], the following must be presented at that office—

- (a) the goods together with the road vehicle, the combination of vehicles or the container;
- (b) the TIR Carnet;
- (c) any information required by HMRC.

The presentation must take place during the official opening hours of the office. However HMRC may, at the request of the person concerned, allow the presentation to take place outside the official opening hours or at any other place.

(2) Where the presentation has taken place at the HMRC customs office of destination after expiry of the time-limit set by the HMRC customs office of exit, the TIR Carnet holder is deemed to have complied with the time-limit where the holder or the carrier proves to the satisfaction of HMRC that the delay is not attributable to the holder or the carrier.

(3) A TIR transit procedure may be terminated at an HMRC customs office [^{F2}in Great Britain] other than that in the TIR Carnet. That office is then considered to be the HMRC customs office of destination.

Textual Amendments

- F1** Words in Sch. 2 para. 18(1) inserted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(3)(p)(i)**; S.I. 2020/1643, reg. 2, Sch.
- F2** Words in Sch. 2 para. 18(3) inserted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(3)(p)(ii)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I1** Sch. 2 para. 18 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

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\(3\)\(b\)](#)