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STATUTORY INSTRUMENTS

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**2019 No. 1215**

**The Customs and Excise (Miscellaneous Provisions  
and Amendments) (EU Exit) Regulations 2019**

**PART 2**

**Banana Weight Certificates**

**Interpretation**

**2.** In this Part—

“Banana Weight Certificate” has the meaning given by regulation 3(1);

“Customs obligation” has the meaning given by regulation 2 of the import duty regulations;

“established in the United Kingdom” means—

- (a) in the case of an individual, where the individual is resident in the United Kingdom; or
- (b) in all other cases, where the person—
  - (i) has a registered office in the United Kingdom; or
  - (ii) has a permanent place in the United Kingdom from which the person carries out activities for which the person is constituted to perform;

“fresh bananas” means the goods specified in a notice published by HMRC Commissioners under regulation 6(1);

“import duty regulations” means the Customs (Import Duty) (EU Exit) Regulations 2018(1);

“simplified Customs declaration process” has meaning given by regulation 30 of the import duty regulations;

“simplified Customs declaration” has the meaning given by regulation 14 of the import duty regulations.