
STATUTORY INSTRUMENTS

2019 No. 326

**The Customs (Import Duty, Transit and Miscellaneous
Amendments) (EU Exit) Regulations 2019**

PART 1

Introductory provision

Citation and commencement

1.—(1) These Regulations may be cited as the Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019.

(2) Subject to paragraphs (3) and (4), these Regulations come into force on such day as the Treasury may by regulations under section 52 of the Taxation (Cross-border Trade) Act 2018 appoint.

(3) The following provisions come into force on 21st March 2019—

- (a) this regulation; and
- (b) regulation 14(1), (2) and (3)(c).

(4) The following provisions come into force on 21st March 2019 for the purposes of any approval or authorisation required by or under the Customs (Import Duty) (EU Exit) Regulations 2018⁽¹⁾—

- (a) regulation 9(1), (2), (4) and (5); and
- (b) regulation 12.

⁽¹⁾ [S.I. 2018/1248](#). There is an amending instrument, but it is not relevant.