
STATUTORY INSTRUMENTS

2020 No. 1629

**The Customs (Modification and
Amendment) (EU Exit) Regulations 2020**

Part 3

Amendments

Amendment to the Customs (Import Duty) (EU Exit) Regulations 2018

3.—(1) The Customs (Import Duty) (EU Exit) Regulations 2018⁽¹⁾ are amended as follows.

(2) In regulation 43 (payment of import duty)—

(a) in paragraph (5)(b)—

(i) omit “(in addition to that in paragraph (10))”;

(ii) omit “and” at the end of paragraph (i);

(iii) at the end of paragraph (ii) insert “; and”;

(iv) after paragraph (ii) insert—

“(iii) the person is established in the United Kingdom.”;

(b) in paragraph (8)(b)—

(i) omit “(in addition to that in paragraph (10))”;

(ii) omit “and” at the end of paragraph (i);

(iii) at the end of paragraph (ii) insert “; and”;

(iv) after paragraph (ii) insert—

“(iii) the person is established in the United Kingdom.”;

(c) omit paragraph (10).

Commencement Information

11 Reg. 3 in force at 23.12.2020, see [reg. 1\(3\)\(b\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Customs (Modification and Amendment) (EU Exit) Regulations 2020, Section 3.