
STATUTORY INSTRUMENTS

2021 No. 1489

The Customs (Miscellaneous Provisions)
(Amendment) (EU Exit) Regulations 2021

PART 3

Variation of Import Duty

Additional duty: exception

11.—(1) The additional duty does not apply to Table 1 goods which were exported from the United States of America before 22nd June 2018.

(2) For the purposes of paragraph (1), goods are “exported” from the United States of America when they have—

- (a) completed the applicable export formalities; and
- (b) left the territorial waters of the United States of America.