STATUTORY INSTRUMENTS

2018 No. 461

CUSTOMS

The Finance Act 2003, Part 3 (Amendment) Order 2018

Made - - - - 29th March 2018

Coming into force in accordance with article 1

The Treasury, in exercise of the powers conferred by sections 24(5) and 41(1) of the Finance Act 2003(**1**), make the following Order:

Citation and commencement

1. This Order may be cited as the Finance Act 2003, Part 3 (Amendment) Order 2018 and comes into force on the day after the day on which it is made.

Interpretation

2. In this Order "the Act" means the Finance Act 2003.

Amendment of Part 3 of the Act

3. Part 3 of the Act is amended as follows.

4. In section 24 (introductory)(**2**)—

(a) in subsection (2)(b) and (c), for "Community" substitute "Union";

(b) in subsection (3)—

(i) omit the entries for "the Community Customs Code", "Community export duty" and "Community import duty";

(ii) in the entry for "preferential tariff country", for "Article 20(3)(d) of the Community Customs Code" substitute "Article 56(2)(d) of the Union Customs Code";

(c) at the end of that subsection insert—

""Union Customs Code" means Regulation (EU) No 952/2013(**3**) of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code;

(**1**) 2003 c.14.
(**2**) Section 24 was amended by article 4(1) of the Treaty of Lisbon (Changes in Terminology) Order S.I. 2011/1043.
(**3**) OJ No L 269, 10.10.2013, p 1.