STATUTORY INSTRUMENTS

2018 No. 1249

EXITING THE EUROPEAN UNION CUSTOMS

The Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018

Made - - - - 29th November 2018
Laid before the House of
Commons - - 30th November 2018
Coming into force in accordance with
regulation 1(2) and (3)

THE CUSTOMS (SPECIAL PROCEDURES AND OUTWARD PROCESSING) (EU EXIT) REGULATIONS 2018

PART 1

Introductory Provisions

- Citation and commencement
- 2. Interpretation

PART 2

Authorisation and Approval

- 3. Authorisation requirement
- 4. Treatment of a declaration as an application for authorisation
- 5. Treatment of a declaration as an application to amend an authorisation
- 6. Cases where a declaration is not to be treated as an application for authorisation
- 7. Cases where a declaration is not to be treated as an application for authorisation or for amendment
- 8. Determination of a declaration treated as an application for authorisation
- 8A Determination of a declaration treated as an application for amendment
- 9. Eligibility for authorisation or approval
- 10. Period for which an authorisation is to have effect
- 11. Retrospective authorisation

PART 3

Declarations

- 12. Declaration to be made in the name of the authorised person
- 13. Declarations for an outward processing procedure
- 13A Declarations for an outward processing procedure: further provisions

PART 4

Procedure-specific Rules

CHAPTER 1

Storage Procedure

SECTION 1

Customs warehouses

- 14. Eligibility for approval to operate a customs warehouse
- 15. Approval to operate a customs warehouse
- 16. Obligations relating to keeping goods in a customs warehouse
- 17. Removal of goods from a customs warehouse
- 18. Usual forms of handling changes in nature of goods
- 18A Authorisation as a free zone business
- 18B Authorisation to declare goods for a free zone procedure requirements
- 18C Free zone businesses conditions
- 18D Notification that goods are to be kept in a free zone
- 18E Control of other activities in free zones by responsible authority
- 18F Removal of goods from free zones
- 18G Liability to import duty where there is a change in the goods
- 18H Value of goods where there is a change in the goods
- 18I Consequences of determination of liability under regulation 18G
- 18J Usual forms of handling changes in nature of goods

SECTION 2

Free zones

CHAPTER 2

Inward Processing Procedure

- 19. Eligibility inward processing procedure
- 20. Economic condition inward processing procedure
- 21. Authorisation to declare goods for an inward processing procedure
- 22. Authorisation to declare goods for an inward processing procedure conditions and requirements
- 23. Liability to import duty where there is a change in the goods
- 24. Value of goods where there is a change in the goods
- 25. Consequences of determination of liability under regulation 23
- 26. Temporary export of goods released to an inward processing procedure

CHAPTER 3

Outward Processing Procedure

- 27. Economic condition outward processing procedure
- 28. Authorisation to declare goods for an outward processing procedure
- 28A Outward processing goods regarded as domestic goods
- 29. Standard exchange system
- 30. Cases in which goods may not be declared for an outward processing procedure
- 31. Valuation of goods regarded as chargeable goods
- 31A Repair or alteration

CHAPTER 4

Authorised Use Procedure

- 32. Authorised uses
- 33. Authorisation to declare goods for an authorised use procedure
- 34. Waste and scrap
- 34A Authorised use relief breach of a requirement

CHAPTER 5

Temporary Admission Procedure

- 35. Application for authorisation to declare goods for a temporary admission procedure
- 36. Eligibility temporary admission procedure
- 37. Authorisation to declare goods for a temporary admission procedure
- 38. Requirements relating to a temporary admission procedure
- 39. Specified goods
- 40. Temporary admission full relief
- 41. Temporary admission partial relief

PART 5

General Rules

- 42. Transfer of rights and obligations
- 43. Discharge of a special Customs procedure supplementary provision
- 44. Record keeping
- 45. Authorisation to use equivalent goods
- 46. Equivalent goods
- 47. Treatment of equivalent goods
- 48. Animals

Signature

Explanatory Note

Changes to legislation:
There are currently no known outstanding effects for the The Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018.