
STATUTORY INSTRUMENTS

2018 No. 1249

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

PART 3

Declarations

Declaration to be made in the name of the authorised person

12.—(1) Where paragraph (2) applies, a Customs agent may not make a declaration of goods for—

- (a) an inward processing procedure, an outward processing procedure, an authorised use procedure or a temporary admission procedure; or
 - (b) a storage procedure where the goods are to be kept in a private customs warehouse.
- (2) This paragraph applies where—
- (a) the principal of the agent is authorised to declare goods for the relevant procedure;
 - (b) the agent is not so authorised; and
 - (c) the agent intends to act as an indirect agent on behalf of the principal.

Declarations for an outward processing procedure

13.—(1) The paragraphs of Schedule 1 to the Act specified in paragraph (2) apply to declarations of goods for an outward processing procedure as they apply to a Customs declaration, but—

- (a) as if any reference to “Customs declaration” were a reference to a declaration of goods for an outward processing procedure; and
 - (b) with the modifications specified in paragraph (2).
- (2) The specified paragraphs and modifications are—
- (a) paragraph 4 (form);
 - (b) paragraph 7 (contents), as if, in sub-paragraph (1)(a), “, in addition to specifying the Customs procedure for which the goods are declared,” were omitted;
 - (c) paragraphs 10 to 12 (acceptance), as if—
 - (i) in paragraphs 10(a) and 11(1)(b), for “paragraphs 1 to 6” there were substituted “paragraph 4”; and
 - (ii) paragraph 11(1)(a) were omitted;
 - (d) paragraphs 13 and 14 (verification);
 - (e) paragraphs 15 and 16 (amendment and withdrawal); and
 - (f) paragraph 19 (notifications).

(3) Section 2 of Chapter 3 of Part 4 of the import duty regulations (simplified Customs declarations using the EIDR procedure) applies to declarations of goods for an outward processing procedure as they apply to a Customs declaration, but as if any reference to a “Customs declaration” or to a “simplified Customs declaration” were a reference to a declaration of goods for an outward processing procedure.

(4) For the purposes of these Regulations, goods declared for an outward processing procedure are released to the procedure—

- (a) at the time at which HMRC accept the declaration; or
- (b) if later, at the time from which a person is authorised to use the procedure.