
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.