
STATUTORY INSTRUMENTS

2018 No. 1249

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

PART 4

Procedure-specific Rules

CHAPTER 1

Storage Procedure

Removal of goods from a customs warehouse

17.—(1) No person may remove from a customs warehouse goods declared for a storage procedure which have not been discharged⁽¹⁾ from the storage procedure (“declared goods”) unless—

- (a) permitted under this regulation; or
- (b) permitted by the approval notification relating to that customs warehouse.

(2) Declared goods may be permanently removed from a customs warehouse if the removal has been approved by HMRC.

(3) Declared goods may be temporarily removed from a customs warehouse if—

- (a) the purpose of removing the goods is to undertake an operation of a type—
 - (i) described in sub-paragraph (b) of paragraph 11 of Schedule 2 to the Act; and
 - (ii) specified in a notice published by HMRC as an operation constituting a usual form of handling of goods; and
- (b) the removal has been approved by HMRC.

(4) Paragraph (5) applies where—

- (a) a person removes declared goods from a customs warehouse;
- (b) the removal was not intended; and
- (c) the removal was caused by abnormal and unforeseeable circumstances beyond the person’s control.

(5) Where this paragraph applies—

- (a) approval by HMRC for the removal is not required; but
- (b) the person must notify HMRC that the removal has occurred.

(6) Declared goods may be removed from a customs warehouse where the goods move between—

- (a) premises operated as customs warehouses and identified in the same approval;

(1) See paragraphs 18 to 20 of Schedule 2 to the Act on discharge of goods from a Customs procedure.

- (b) the warehouse and the customs office at which goods must be made available for examination following notification by HMRC that the goods have been released for export; or
 - (c) the warehouse and a customs office at which a declaration for the purposes of discharging the storage procedure may be accepted.
- (7) Any movement of goods under paragraph (6) must be completed within—
- (a) 30 days beginning with the day after the day on which the goods are removed from the customs warehouse; or
 - (b) any longer period permitted by an HMRC officer.
- (8) Any person removing declared goods from a customs warehouse in contravention of this regulation is liable to import duty on those goods.
- (9) In this regulation “customs office” means premises used by HMRC for the purposes of exercising its functions under the Act.