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STATUTORY INSTRUMENTS

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**2018 No. 1249**

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

**PART 4**

Procedure-specific Rules

CHAPTER 2

Inward Processing Procedure

**Authorisation to declare goods for an inward processing procedure – conditions and requirements**

**22.—**(1) An authorisation to declare goods for an inward processing procedure is subject to the condition that—

- (a) no evidence is presented to HMRC that the essential interests of producers of goods in the United Kingdom are likely to be adversely affected by—
  - (i) where the authorisation has been used to declare the goods, the further use of the authorisation;
  - (ii) in all other cases, the use of the authorisation; or
- (b) where such evidence is presented to HMRC, an HMRC officer is satisfied, on the basis of an examination of the available evidence, that the essential interests of producers of goods in the United Kingdom would not be adversely affected by—
  - (i) where the authorisation has been used to declare the goods, the further use of the authorisation;
  - (ii) in all other cases, the use of the authorisation.

(2) An authorisation to declare goods for an inward processing procedure is granted subject to such other conditions as may be specified in the approval notification issued in relation to the authorisation.

(3) Where an authorisation to declare goods for an inward processing procedure is granted the following requirements apply—

- (a) the authorised person must process the goods themselves or arrange for the processing to be carried out;
- (b) where the processing of the goods results in the production or manufacture of other goods in which the goods can be identified, the processing, or each individual processing operation, must result in the production or manufacture of an approved quantity of the other goods; and
- (c) the holder of the procedure must not export the goods where—
  - (i) the export is to a country or territory with whose government Her Majesty's government in the United Kingdom has made arrangements which contain provision

for the rate of import duty applicable to goods, or any description of goods, originating from the country or territory to be lower than the applicable rate in the customs tariff<sup>(1)</sup> in its standard form, within the meaning given in section 9(2) of the Act; and

- (ii) a United Kingdom proof of origin issued under any provision made under section 9 of the Act in relation to the goods has been obtained for the purpose of claiming the lower rate when the goods are imported into the country or territory referred to in paragraph (i).

(4) For the purposes of paragraph (3)(b), the methodology by which the approved quantity of the other goods is to be determined—

- (a) is to be specified in the approval notification; and
- (b) is to be—
  - (i) chosen by the applicant, if an HMRC officer approves that choice; or
  - (ii) in all other cases, set by an HMRC officer.

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(1) “Customs tariff” is defined in section 8 of the Act.