
STATUTORY INSTRUMENTS

2018 No. 1249

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

PART 4

Procedure-specific Rules

CHAPTER 2

Inward Processing Procedure

Temporary export of goods released to an inward processing procedure

26.—(1) Where an inward processing procedure in the supplementary form has effect in relation to any goods and paragraph (2) applies, the goods may be exported, in accordance with the applicable export provisions⁽¹⁾, for a temporary period without discharging the procedure.

(2) This paragraph applies where—

(a) the goods are exported for subjection to an operation described in paragraph 11 of Schedule 2 to the Act (“a relevant operation”) carried out outside the United Kingdom;

(b) the operation is carried out—

(i) in accordance with requirements imposed on any person by a notice published by HMRC; and

(ii) during a period specified in a notice given to the person making the declaration by an HMRC officer.

(3) The period referred to in paragraph (2)(b)(ii) may be subsequently extended (or further extended) by another notice given as mentioned in that sub-paragraph.

(4) HMRC must publish a notice setting out the requirements imposed on any person in accordance with which—

(a) the subjection of goods to a relevant operation outside the United Kingdom must be carried out for the purposes of paragraph (2)(b)(i); and

(b) the processing of goods outside the United Kingdom must be carried out for the purposes of paragraph 9(6)(a) of Schedule 2 to the Act.

(5) A notice published under paragraph (4) may make different provision for different cases.

(1) Section 35 defines for the purposes of Part 1 of the Act what is meant by an export of goods from the United Kingdom being in accordance with the applicable export provisions.