
STATUTORY INSTRUMENTS

2018 No. 1249

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

PART 2

Authorisation and Approval

Authorisation requirement

3.—(1) A person must not carry out an activity specified in paragraph (2) unless that person is authorised or approved to do so in accordance with these Regulations.

(2) The specified activities are—

- (a) operating premises as a place to keep goods declared for a storage procedure;
- (b) declaring goods for—
 - (i) an inward processing procedure⁽¹⁾;
 - (ii) an outward processing procedure⁽²⁾;
 - (iii) an authorised use procedure⁽³⁾; or
 - (iv) a temporary admission procedure⁽⁴⁾.

(3) Subject to regulation 8, the activities specified in paragraph (2) are to be treated for the purposes of Part 9 of the import duty regulations as matters requiring approval under those Regulations.

(4) The period specified in regulation 89(2)(a) of the import duty regulations may be extended by a further period of up to one year where—

- (a) the application is—
 - (i) an application for authorisation to declare goods for an inward processing procedure in relation to which an examination of the available evidence is required for the purposes of regulation 20(1)(a); or
 - (ii) an application for authorisation to declare goods for an outward processing procedure to which regulation 27 applies; and
- (b) HMRC notify the applicant that such an extension will be made.

(1) The meaning of declaring goods for an inward processing procedure is given in paragraphs 8, 9 and 11 of Schedule 2 to the Act.
(2) The meaning of declaring goods for an outward processing procedure is given in section 36(2) of the Act.
(3) The meaning of declaring goods for an authorised use procedure is given in paragraph 13 of Schedule 2 to the Act.
(4) The meaning of declaring goods for a temporary admission procedure is given in paragraph 15 of Schedule 2 to the Act.