
STATUTORY INSTRUMENTS

2018 No. 1249

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

PART 4

Procedure-specific Rules

CHAPTER 5

Temporary Admission Procedure

Application for authorisation to declare goods for a temporary admission procedure

35.—(1) Where paragraph (2) applies, the person who is to be treated as making an application for authorisation to declare goods for a temporary admission procedure is—

- (a) in a case where the person (P) with physical control of the goods at the moment of the release of the goods to the temporary admission procedure is acting on behalf of another person, that other person; or
- (b) in all other cases, P.

(2) This paragraph applies where—

- (a) the goods declared for a temporary admission procedure fall within a description given in one of the following sections of the temporary admission document—
 - (i) section 6 (means of transport);
 - (ii) section 7 (means of transport – full relief for persons established in the United Kingdom);
 - (iii) section 8 (means of transport – full relief for individuals who have their habitual residence in the United Kingdom);
 - (iv) section 9 (other cases of relief from import duty in respect of means of transport);
- (b) the goods are declared orally under regulation 21 of the import duty regulations or a declaration is made by conduct under regulation 27 of the import duty regulations; and
- (c) the declaration is treated by regulation 4 as an application for authorisation.