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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 5

General Rules

**Equivalent goods**

- 46.**—(1) For the purposes of paragraph 23 of Schedule 2 to the Act—
- (a) in relation to a declaration of goods for an inward processing procedure the following are to be regarded as equivalent domestic goods —
    - (i) goods at a more advanced stage of manufacture than the imported goods;
    - (ii) where the processing consists of repair—
      - (aa) new goods where the imported goods are used goods; and
      - (bb) goods that are newer goods, or goods in less need of repair, than the imported goods; and
    - (iii) goods with—
      - (aa) technical characteristics the same as, or similar to, those of the imported goods; and
      - (bb) the same classification code and the same commercial quality as the imported goods;
  - (b) in all other cases, goods are not to be regarded as equivalent domestic goods unless the goods have the same—
    - (i) classification code;
    - (ii) commercial quality; and
    - (iii) technical characteristics,  
as the imported goods.
- (2) In relation to a declaration of goods for an outward processing procedure the goods are not to be regarded as equivalent chargeable goods for the purposes of these Regulations unless—
- (a) they have the same—
    - (i) classification code;
    - (ii) commercial quality; and
    - (iii) technical characteristics,  
as the goods they are replacing; and
  - (b) the goods which are being replaced are not sensitive goods.

(3) For the purposes of paragraphs (1) and (2), goods have the same commercial quality as the imported goods or the goods they are replacing if a reasonable purchaser would consider the equivalent goods to be of the same standard as the imported goods or the goods they are replacing.

(4) In this regulation “imported goods” means goods to be declared for a relevant non-transit Part 1 procedure.