
STATUTORY INSTRUMENTS

2018 No. 1248

The Customs (Import Duty) (EU Exit) Regulations 2018

PART 9

Approvals and authorisations and authorised economic operators

Grant or refusal of an application for approval

89.—(1) Within the specified period, HMRC must notify an applicant that an application for approval which falls to be determined—

- (a) is granted, or
- (b) is refused for the reasons set out in the notification.

[^{F1}(1A) An officer of HMRC may give a notice to the applicant specifying further information which must be provided to HMRC in order to determine the application.

(1B) A notice given under paragraph (1A) must specify a period within which the further information must be provided.

(1C) The period under paragraph (1B) may be extended where, in the opinion of an HMRC officer, it is appropriate to do so.]

(2) [^{F2}Subject to paragraph (2A),] the specified period is—

- (a) in relation to an application for approval to declare goods for—
 - (i) an outward processing procedure ^{M1};
 - (ii) an inward processing procedure ^{M2};
 - (iii) an authorised use procedure ^{M3}; or
 - (iv) a temporary admission procedure ^{M4},

30 days after the date on which the application was received by HMRC;

- (b) in relation to an application for approval to operate premises as a place for keeping goods declared for a storage procedure ^{M5}, 60 days after the date on which the application was received by HMRC; and
- (c) in any other case, 120 days after the date on which the application was received by HMRC.

[^{F3}(2A) Where a notice is given under paragraph (1A), the period specified under paragraph (1B), or extended under paragraph (1C), is to be disregarded for the purposes of calculating the specified period.]

(3) The specified period may be extended in the following cases—

- (a) where HMRC notify the applicant stating the reason for the extension, the specified period may be extended by a further period of up to 30 days;
- (b) where HMRC suspect the applicant has been involved in a breach of a Customs obligation and are conducting an investigation in relation to that breach, the specified period may be

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extended by a further period of up to nine months on notification to the applicant (unless such notification would be likely to jeopardise the investigation);

- (c) where the applicant makes a request in writing, stating the reasons for the request, HMRC may agree to extend the specified period by such further period as an HMRC officer considers reasonable in the circumstances; and
- (d) in relation to an application for authorisation as an authorised economic operator, the specified period may be extended on notification to the applicant by—
 - (i) a further period of up to 60 days; or
 - (ii) where the applicant is subject to criminal proceedings relevant to the application, such further period as an HMRC officer considers reasonable in the circumstances.

[^{F4}(3A) Where—

- (a) an application is not required by virtue of regulation 85(3); and
- (b) HMRC has granted an approval in relation to a person who has not made an application,

HMRC must notify the person of the approval.]

(4) Where an ^{F5}... approval is granted, the notification of the approval must specify—

- (a) the date from which the approval has effect;
- (b) the date, if any, on which the approval will cease to have effect; and
- (c) any conditions to which the approval is subject.

(5) An approval is subject to compliance with conditions specified in or under the regulations relating to the approval or in the notification of the approval.

[^{F6}(5A) For the purposes of paragraphs (4) and (5) HMRC may publish a notice specifying conditions to which an approval is subject.]

(6) If an application for approval is not granted or refused as required by this regulation, the application is treated as refused.

Textual Amendments

- F1** Reg. 89(1A)-(1C) inserted (30.9.2024) by [The Customs \(Miscellaneous Amendments\) Regulations 2024 \(S.I. 2024/194\)](#), regs. 1, **2(4)(a)**
- F2** Words in reg. 89(2) inserted (30.9.2024) by [The Customs \(Miscellaneous Amendments\) Regulations 2024 \(S.I. 2024/194\)](#), regs. 1, **2(4)(b)**
- F3** Reg. 89(2A) inserted (30.9.2024) by [The Customs \(Miscellaneous Amendments\) Regulations 2024 \(S.I. 2024/194\)](#), regs. 1, **2(4)(c)**
- F4** Reg. 89(3A) inserted (16.10.2019) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/1346\)](#), regs. 1(4), **2(17)(a)**
- F5** Words in reg. 89(4) omitted (16.10.2019) by virtue of [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/1346\)](#), regs. 1(4), **2(17)(b)**
- F6** Reg. 89(5A) inserted (30.9.2024) by [The Customs \(Miscellaneous Amendments\) Regulations 2024 \(S.I. 2024/194\)](#), regs. 1, **2(4)(d)**

Modifications etc. (not altering text)

- C1** Pt. 9 modified (31.12.2020) by [The Customs \(Special Procedures and Outward Processing\) \(EU Exit\) Regulations 2018 \(S.I. 2018/1249\)](#), regs. 1(2), **42(4)**; [S.I. 2020/1643](#), reg. 2, Sch.
- C2** Pts. 1-10 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **32**; [S.I. 2020/1643](#), reg. 2, Sch.

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- C3** Pt. 9 applied (with modifications) (22.2.2019 for specified purposes, 31.12.2020 in so far as not already in force) by [The Customs \(Export\) \(EU Exit\) Regulations 2019 \(S.I. 2019/108\)](#), regs. 1(3)(d), [59\(1\)](#); S.I. 2020/1643, reg. 2, Sch.
- C4** Pt. 9 modified (1.10.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [The Customs \(Bulk Customs Declaration and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/967\)](#), regs. 1(2)(4)(b), [3\(2\)](#); S.I. 2020/1643, reg. 2, Sch.
- C5** Regs. 87-91 excluded (31.12.2020) by [The Customs \(Special Procedures and Outward Processing\) \(EU Exit\) Regulations 2018 \(S.I. 2018/1249\)](#), regs. 1(2), [8](#); S.I. 2020/1643, reg. 2, Sch.
- C6** Regs. 85-91 applied (31.12.2020) by [The Customs \(Reliefs from a Liability to Import Duty and Miscellaneous Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1431\)](#), regs. 1, [8](#); S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I1** Reg. 89 in force at 2.1.2019 for specified purposes, see [reg. 1\(4\)\(c\)](#)
- I2** Reg. 89 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Marginal Citations

- M1** “An outward processing procedure” is defined in section 36(2) of the Act.
- M2** “An inward processing procedure” is defined in paragraph 8 of Schedule 2 to the Act.
- M3** “An authorised use procedure” is defined in paragraph 13 of Schedule 2 to the Act.
- M4** “A temporary admission procedure” is defined in paragraph 15 of Schedule 2 to the Act.
- M5** “A storage procedure” is defined in paragraph 2 of Schedule 2 to the Act.

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Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Pt. 4 Ch. 3 s. 2 applied (with modifications) by [S.I. 2018/1249 reg. 13\(3\)](#) (Reg. 13(1)-(3) omitted on IP completion day by S.I. 2019/108, regs. 1(5), 60(2); S.I. 2020/1643, reg. 2, Sch.)
- Pt. 13A inserted by [S.I. 2019/1215 reg. 11\(23\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(23) omitted (29.10.2020) by virtue of S.I. 2020/1088, regs. 1(3), 9(4)(b))
- Table of Contents words inserted by [S.I. 2019/326 reg. 7](#) (This amendment not applied to legislation.gov.uk. The table of contents for this legislation will be dynamically updated when its provisions are revised)
- reg. 4(3AA) inserted by [S.I. 2019/1215 reg. 11\(3\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(3)(c) is omitted on IP completion day by virtue of S.I. 2020/1234, regs. 1(2), 7(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 4(4A) inserted by [S.I. 2019/1215 reg. 11\(3\)\(g\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(3)(g) is omitted on IP completion day by virtue of S.I. 2020/1234, regs. 1(2), 7(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 4A inserted by [S.I. 2019/1215 reg. 11\(4\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(4) is omitted on IP completion day by virtue of S.I. 2020/1234, regs. 1(2), 7(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 33(1)(c) inserted by [S.I. 2019/486 reg. 6\(12\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(12)(13) omitted (29.10.2020) by virtue of S.I. 2020/1088, reg. 1(3), 7(2))
- reg. 33(2A)-(2D) inserted by [S.I. 2019/486 reg. 6\(13\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(12)(13) omitted (29.10.2020) by virtue of S.I. 2020/1088, reg. 1(3), 7(2))
- reg. 33(2A)(2B) transitional provisions for effects of S.I. 2019/486, reg. 6(13) by [S.I. 2019/513 reg. 15\(6\)](#) (This amendment not applied to legislation.gov.uk. Pt. 4 omitted on IP completion day by virtue of S.I. 2020/1495, regs. 1(2), 22(5); S.I. 2020/1641, reg. 2, Sch.)
- reg. 33(2A)(2B) transitional provisions for effects of S.I. 2019/486, reg. 6(13) by [S.I. 2019/513 reg. 15\(6\)](#) (This amendment not applied to legislation.gov.uk. Pt. 4 omitted on IP completion day by virtue of S.I. 2020/1495, regs. 1(2), 22(5); S.I. 2020/1641, reg. 2, Sch.)
- reg. 43(3A) inserted by [S.I. 2019/326 reg. 11\(4\)](#) (This amendment comes into force on such day as the Treasury may by regulations under 2018 c. 22, s. 52 appoint)
- reg. 98(5) inserted by [S.I. 2019/1215 reg. 11\(17\)\(d\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(17)(c)(d) omitted (29.10.2020) by virtue of S.I. 2020/1088, regs. 1(3), 9(4)(a))