

STATUTORY INSTRUMENTS

2018 No. 1249

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

PART 3 **U.K.**

Declarations

Modifications etc. (not altering text)

- C1** Pts. 1-3 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **33**; [S.I. 2020/1643](#), reg. 2, Sch.

Declaration to be made in the name of the authorised person **U.K.**

12.—^{F1}(1) Where paragraph (2) applies, a Customs agent may not make a declaration of goods for a free zone procedure, an inward processing procedure, an outward processing procedure, an authorised use procedure or a temporary admission procedure.]

(2) This paragraph applies where—

- (a) the principal of the agent is authorised to declare goods for the relevant procedure;
- (b) the agent is not so authorised; and
- (c) the agent intends to act as an indirect agent on behalf of the principal.

^{F2}(3) A Customs agent may not, acting as an indirect agent, make a declaration for a storage procedure where the goods are to be kept in a private customs warehouse.]

Textual Amendments

- F1** Reg. 12(1) substituted (8.11.2021) by [The Free Zones \(Customs, Excise and Value Added Tax\) Regulations 2021 \(S.I. 2021/1156\)](#), regs. 1, **3(7)(a)**
- F2** Reg. 12(3) inserted (8.11.2021) by [The Free Zones \(Customs, Excise and Value Added Tax\) Regulations 2021 \(S.I. 2021/1156\)](#), regs. 1, **3(7)(b)**

Commencement Information

- I1** Reg. 12 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

Declarations for an outward processing procedure **U.K.**

13.—^{F3}(1)

^{F3}(2)

^{F3}(3)

(4) For the purposes of these Regulations, goods declared for an outward processing procedure are released to the procedure—

- (a) at the time at which HMRC accept the declaration; or
- (b) if later, at the time from which a person is authorised to use the procedure.

Textual Amendments

F3 Reg. 13(1)-(3) omitted (31.12.2020) by virtue of [The Customs \(Export\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/108), regs. 1(5), **60(2)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

I2 Reg. 13 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

^{F4}Declarations for an outward processing procedure: further provisions **U.K.**

13A.—(1) The following Parts of the Customs (Export) (EU Exit) Regulations 2019 (“CEEER 2019”) apply, in respect of goods, to a declaration for an outward processing procedure as they apply to an export declaration, with the modifications set out in paragraphs (2) to (4)—

- (a) Part 1 (introductory provisions) other than regulation 1;
- (b) Part 4 (export declarations);
- (c) Part 6 (goods exported from RoRo listed [^{F5}or specified export] locations);
- (d) Part 7 (customs agents); and
- (e) Part 8 (approvals and authorisations and authorised economic operators).

(2) In each place it occurs—

- (a) a reference to an “export declaration” is to apply as if it were a reference to a “declaration for an outward processing procedure”; and
- (b) a reference to a “common export procedure” is to apply as if it were a reference to an “outward processing procedure”, except where paragraph (4)(a) or (b) applies.

(3) Part 1 is to apply as if, in regulation 2, the definitions of “common export procedure”, “exit summary declaration”, “export declaration”, “notification of export”, ^{F6}... and “the UCC” were omitted.

(4) Part 4 is to apply as if—

- (a) in each place it occurs, reference to “released to a common export procedure” is to apply as if it were a reference to “released to the Customs formalities for exporting goods subject to the outward processing procedure”, and references to “release”, “releasing” and “released to the procedure” are to be construed accordingly;
- (b) in each place it occurs, a reference to “discharged from a common export procedure” is to apply as if it were a reference to “discharged from the Customs formalities for exporting goods subject to the outward processing procedure”, and references to “discharge” “discharging” and “discharged from the procedure” are to be construed accordingly;
- (c) paragraphs (2) to (5) of regulation 10 (requirement to make export declaration before goods exported) and regulation 11 (export declarations to be made after goods exported) were omitted;
- (d) Chapter 3 (eligibility of persons to make export declarations) were omitted;
- (e) in regulation 14(2) (export declarations made electronically), for “Sections 2 to 4”, “regulation 27” were substituted;

- (h) Sections 2 to 5 of Chapter 4, except for regulation 27, were omitted;
 - (i) in regulation 31, paragraph (2) were omitted;
 - (j) Chapter 7 were omitted; ^{F7}...
[in regulation 40(3), for “person who made the export declaration” the “holder of the ^{F8}(ja) procedure” were substituted;]
 - (k) in regulation 50, paragraphs (2) and (6)(a) were omitted.
- (5) In paragraph (1), “export declaration” has the meaning given by regulation 2 of CEEER 2019.]

Textual Amendments

- F4** Reg. 13A inserted (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(4), **60(3)**; S.I. 2020/1643, reg. 2, Sch.
- F5** Words in reg. 13A(1)(c) inserted (1.1.2022) by [The Customs and Excise Border Procedures \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2021 \(S.I. 2021/1347\)](#), regs. 1(4), **7(2)**
- F6** Words in reg. 13A(3) omitted (31.12.2020) by virtue of [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/486\)](#), regs. 1(3), **7(2)(a)**; S.I. 2020/1643, reg. 2, Sch.
- F7** Word in reg. 13A(4)(j) omitted (31.12.2020) by virtue of [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/486\)](#), regs. 1(3), **7(2)(b)(i)**; S.I. 2020/1643, reg. 2, Sch.
- F8** Reg. 13A(4)(ja) inserted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/486\)](#), regs. 1(3), **7(2)(b)(ii)**; S.I. 2020/1643, reg. 2, Sch.

Changes to legislation:

There are currently no known outstanding effects for the The Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018, PART 3.