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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 2

#### Authorisation and Approval

##### Period for which an authorisation is to have effect

**10.**—(1) Subject to paragraph (2), the period for which an authorisation to carry out an activity specified in regulation 3(2)(b)<sup>[F1(i) to (iv)]</sup> is to have effect must not be longer than—

- (a) in the case of activities relating to sensitive goods, three years beginning with the date from which the authorisation is to have effect; or
- (b) in all other cases, five years beginning with the date from which the authorisation is to have effect.

(2) In the case of authorisation to declare goods for a temporary admission procedure, the period for which an authorisation is to have effect may be longer than the period specified in paragraph (1) (a) or (b) where—

- (a) the applicant provides evidence that the proposed use of the goods in the UK while subject to the temporary admission procedure requires the authorisation to have effect for a longer period; and
- (b) in the opinion of an HMRC officer a longer period is justified.

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##### Textual Amendments

- F1** Words in [reg. 10\(1\)](#) inserted (8.11.2021) by [The Free Zones \(Customs, Excise and Value Added Tax\) Regulations 2021 \(S.I. 2021/1156\)](#), regs. 1, **3(5)**

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##### 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.

**Changes to legislation:**

There are currently no known outstanding effects for the The Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018, Section 10.