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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 3**

Declarations

**[<sup>F1</sup>Declarations for an outward processing procedure: further provisions**

**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 [<sup>F2</sup>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”, <sup>F3</sup>... 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; <sup>F4</sup>...
  - [ in regulation 40(3), for “person who made the export declaration” the “holder of the <sup>F5</sup>(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.]

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#### Textual Amendments

- F1** 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.
- F2** 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)**
- F3** 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.
- F4** 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.
- F5** [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.

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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 13A.