
STATUTORY INSTRUMENTS

2018 No. 1249

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

PART 4

Procedure-specific Rules

CHAPTER 1

Storage Procedure

Eligibility for approval to operate a customs warehouse

14.—(1) This regulation applies to a person who owns, operates or otherwise uses premises which the person intends to operate as a customs warehouse.

(2) HMRC may approve the person to operate the premises as a customs warehouse only if an HMRC officer is satisfied that—

- (a) the person will use the premises, or will only permit the premises to be used, primarily for the storage of goods;
- (b) the person has a satisfactory logistical system to record the movement of goods into, within and out of the premises;
- (c) where the person intends to operate premises as a public customs warehouse, there is sufficient potential trade for a public customs warehouse to be viable; and
- (d) where the person intends to operate premises as a private customs warehouse, there would be sufficient benefit to the applicant to justify approval.

Modifications etc. (not altering text)

C1 Pt. 4 Ch. 1 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.**

Commencement Information

I1 [Reg. 14](#) in force at 31.12.2020 by [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 14.