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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 4

#### Procedure-specific Rules

#### CHAPTER 1

#### Storage Procedure

#### Removal of goods from a customs warehouse

17.—(1) No person may remove from a customs warehouse goods declared for a [<sup>F1</sup>customs warehouse procedure] which have not been discharged<sup>M1</sup> from [<sup>F2</sup>that] procedure (“declared goods”) unless—

- (a) permitted under this regulation; or
- (b) permitted by the approval notification relating to that customs warehouse.

(2) Declared goods may be permanently removed from a customs warehouse if the removal has been approved by HMRC.

(3) Declared goods may be temporarily removed from a customs warehouse if—

- (a) the purpose of removing the goods is to undertake an operation of a type—
  - (i) described in sub-paragraph (b) of paragraph 11 of Schedule 2 to the Act; and
  - (ii) specified in a notice published by HMRC as an operation constituting a usual form of handling of goods; and
- (b) the removal has been approved by HMRC.

(4) Paragraph (5) applies where—

- (a) a person removes declared goods from a customs warehouse;
- (b) the removal was not intended; and
- (c) the removal was caused by abnormal and unforeseeable circumstances beyond the person's control.

(5) Where this paragraph applies—

- (a) approval by HMRC for the removal is not required; but
- (b) the person must notify HMRC that the removal has occurred.

(6) Declared goods may be removed from a customs warehouse where the goods move between—

- (a) premises operated as customs warehouses and identified in the same approval;
- [<sup>F3</sup>(b) the warehouse and a place at which, in relation to those goods, a notification of export of goods from the United Kingdom must be given under regulation 51(4) of the Customs (Export) (EU Exit) Regulations 2019;]

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (c) the warehouse and a customs office at which a declaration for the purposes of discharging the storage procedure may be accepted <sup>F4</sup>; or
- <sup>F5</sup>(d) the warehouse and a location in Northern Ireland.]
- (7) Any movement of goods under paragraph (6) must be completed within—
  - (a) 30 days beginning with the day after the day on which the goods are removed from the customs warehouse; or
  - (b) any longer period permitted by an HMRC officer.
- (8) Any person removing declared goods from a customs warehouse in contravention of this regulation is liable to import duty on those goods.
- <sup>F6</sup>(9) .....

<b>Textual Amendments</b>	
<b>F1</b>	Words in <a href="#">reg. 17(1)</a> substituted (8.11.2021) by <a href="#">The Free Zones (Customs, Excise and Value Added Tax) Regulations 2021 (S.I. 2021/1156)</a> , regs. 1, <a href="#">3(11)(a)(i)</a>
<b>F2</b>	Word in <a href="#">reg. 17(1)</a> substituted (8.11.2021) by <a href="#">The Free Zones (Customs, Excise and Value Added Tax) Regulations 2021 (S.I. 2021/1156)</a> , regs. 1, <a href="#">3(11)(a)(ii)</a>
<b>F3</b>	<a href="#">Reg. 17(6)(b)</a> substituted (8.11.2021) by <a href="#">The Free Zones (Customs, Excise and Value Added Tax) Regulations 2021 (S.I. 2021/1156)</a> , regs. 1, <a href="#">3(11)(b)</a>
<b>F4</b>	Word in <a href="#">reg. 17(6)(c)</a> inserted (31.12.2020) by <a href="#">The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605)</a> , regs. 1(1), <a href="#">38(4)(ii)</a> ; <a href="#">S.I. 2020/1643</a> , reg. 2, <a href="#">Sch.</a>
<b>F5</b>	<a href="#">Reg. 17(6)(d)</a> inserted (31.12.2020) by <a href="#">The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605)</a> , regs. 1(1), <a href="#">38(4)(iii)</a> ; <a href="#">S.I. 2020/1643</a> , reg. 2, <a href="#">Sch.</a>
<b>F6</b>	<a href="#">Reg. 17(9)</a> omitted (8.11.2021) by virtue of <a href="#">The Free Zones (Customs, Excise and Value Added Tax) Regulations 2021 (S.I. 2021/1156)</a> , regs. 1, <a href="#">3(11)(c)</a>
<b>Modifications etc. (not altering text)</b>	
<b>C1</b>	<a href="#">Pt. 4 Ch. 1</a> applied (with modifications) (31.12.2020) by <a href="#">The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605)</a> , regs. 1(1), <a href="#">33</a> ; <a href="#">S.I. 2020/1643</a> , reg. 2, <a href="#">Sch.</a>
<b>Commencement Information</b>	
<b>I1</b>	<a href="#">Reg. 17</a> in force at 31.12.2020 by <a href="#">S.I. 2020/1643</a> , reg. 2, <a href="#">Sch.</a>
<b>Marginal Citations</b>	
<b>M1</b>	See paragraphs 18 to 20 of Schedule 2 to the Act on discharge of goods from a Customs procedure.

**Changes to legislation:**

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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):

- [reg. 29\(1\)\(b\)\(ii\)\(bb\) omitted by S.I. 2024/672 reg. 3\(2\)\(b\)](#)