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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

#### [<sup>F1</sup>Free zone businesses – conditions

**18C.**—(1) An authorisation as a free zone business is granted subject to conditions A to C and any other conditions specified under paragraph (6).

(2) Condition A is that the authorised person does not bring or cause to be brought into a free zone, or declare for a free zone procedure, goods of a description specified in a notice published by HMRC.

(3) HMRC—

- (a) must publish a notice specifying a description of the goods mentioned in paragraph (2); and
- (b) may specify a description of goods by reference to any matter or circumstance (including the manner in which a customs declaration may be made or is to be made in respect of them).

(4) Condition B is that the authorised person complies with any requirement of an HMRC officer that goods in the free zone are to be—

- (a) segregated, marked or otherwise identified; or
- (b) produced to an HMRC officer for examination.

(5) Condition C is that the authorised person does not cause or permit chargeable goods to be removed from the free zone otherwise than in accordance with regulation 18F.

(6) The authorisation is granted subject to such other conditions as may be specified in the approval notification issued in relation to the authorisation which may include conditions regarding (amongst other things)—

- (a) the type of goods the authorised person may—
  - (i) bring into or keep in the free zone; or
  - (ii) declare for a free zone procedure;
- (b) any activities that may be carried out in relation to the goods;
- (c) in relation to the keeping of goods in the free zone—
  - (i) the amount of time for which they may be kept;
  - (ii) the facilities in which they must be stored.]

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**Changes to legislation:** *The Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018, Section 18C is up to date with all changes known to be in force on or before 06 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)*

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**Textual Amendments**

- F1** [Pt. 4 Ch. 1 Section 2](#) inserted (8.11.2021) by [The Free Zones \(Customs, Excise and Value Added Tax\) Regulations 2021 \(S.I. 2021/1156\)](#), regs. 1, **3(13)**

**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\(2\)\(b\)](#)