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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 1**

Introductory Provisions

**Interpretation**

2.—(1) In these Regulations—

“the Act” means the Taxation (Cross-border) Trade Act 2018;

“the import duty regulations” means the Customs (Import Duty) (EU Exit) Regulations 2018<sup>M1</sup>,

“accompanied baggage” means baggage which—

- (a) accompanies an individual when arriving in the United Kingdom; or
- (b) would have so accompanied an individual had the baggage not been delayed in transit to the United Kingdom;

“agricultural policy measure” means a provision made by or under any enactment relating to the import and export of the goods specified at points (1), (2) and (3) of the document entitled [<sup>F1</sup>“Sensitive Goods (version 2.0)”, dated 1st June 2022];

“approval notification” means a notification issued under regulation 89 of the import duty regulations;

“charges” has the meaning given in regulation 94 of the import duty regulations;

“classification code” means the <sup>F2</sup>... code given to goods in accordance with section 8(1)(b) of the Act;

[<sup>F3</sup>“Customs obligation” has the same meaning as in regulation 2 of the Customs (Import Duty) (EU Exit) Regulations 2018;]

[<sup>F4</sup>“customs office” means premises used by HMRC for the purposes of exercising its functions under the Act;]

“customs warehouse” means premises owned, occupied or otherwise used by a person who is approved by HMRC under these Regulations to operate the premises as a place to keep goods declared for a storage procedure<sup>M2</sup>;

“the Delegated Regulation” means the Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning provisions of the Union Customs Code;

“equivalent chargeable goods” means chargeable goods<sup>M3</sup> that are of the same, or of substantially the same, description as domestic goods<sup>M4</sup> intended to be declared for an outward processing procedure<sup>M5</sup>;

“equivalent goods” means equivalent domestic goods<sup>M6</sup> and equivalent chargeable goods;

[<sup>F5</sup>“established in Northern Ireland” means—

- (a) in the case of an individual, where the individual is resident in Northern Ireland;
- (b) in all other cases, where that person—
  - (i) has a registered office in Northern Ireland; or
  - (ii) has a permanent place in Northern Ireland from which the person carries out activities for which the person is constituted to perform;]

“established in the United Kingdom” means—

- (a) in the case of an individual, where the individual is resident in the United Kingdom; or
- (b) in all other cases, where the person—
  - (i) has a registered office in the United Kingdom; or
  - (ii) has a permanent place in the United Kingdom from which the person carries out activities for which the person is constituted to perform;

“EUCL” means the direct EU legislation referred to in paragraph 1(1) of Schedule 7 to the Act;

“EU Customs Code” means—

- (a) the UCC;
- (b) the Delegated Regulation; <sup>F6</sup>...
- (c) Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code; [<sup>F7</sup>and]
- (d) [<sup>F8</sup>Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446;]

[<sup>F4</sup>“free zone activity” means an activity falling within the description in regulation 3(2)(c);]

[<sup>F4</sup>“free zone business” means a person authorised to declare goods for a free zone procedure or to carry out a free zone activity, and an authorisation as a free zone business is an authorisation to carry out one or both of those activities;]

“holder of a procedure” means—

- (a) a person in whose name, or on whose behalf, goods have been declared for a relevant non-transit Part 1 procedure; or
- (b) a person to whom rights and obligations in relation to goods declared for a relevant non-transit Part 1 procedure have been transferred under regulation 42,

and “holder of the procedure” is to be construed accordingly;

“non-commercial goods” means goods—

- (a) which are provided by one individual to another;
- (b) where no payment is made, directly or indirectly, for the goods by the recipient;
- (c) which are for the personal use of the recipient; and
- (d) which do not form part of a series of consignments of goods made between the individuals;

“non-tariff trade policy measure” means a provision made by or under any enactment relating to government policy in respect of international trade in goods, other than provisions relating to the amount of import duty;

“non-transit Part 1 procedure” means—

- (a) a Customs procedure <sup>M7</sup> other than a transit procedure <sup>M8</sup>, or
- (b) an outward processing procedure;

“Part 1 procedure” means a Customs procedure or an outward processing procedure;

“personal gifts” means goods contained within accompanied baggage of a qualifying traveller which—

- (a) are intended for an individual's personal use;
- (b) are not imported for commercial purposes; and
- (c) do not form part of a series of consignments of goods imported by the qualifying traveller;

“private customs warehouse” means a customs warehouse that may only be used to store goods by the person approved to operate that warehouse;

“processed goods” means goods which have been released to a relevant non-transit Part 1 procedure and processed in accordance with that procedure;

“public customs warehouse” means a customs warehouse that may be used to store goods by any person;

“qualifying traveller” means an individual who—

- (a) is not resident in the United Kingdom and is arriving in the United Kingdom for a temporary stay; or
- (b) is resident in the United Kingdom and is returning after a temporary stay outside the United Kingdom;

“relevant non-transit Part 1 procedure” means—

- (a) a special Customs procedure <sup>M9</sup> other than a transit procedure; or
- (b) an outward processing procedure;

“replacement goods” has the meaning given in regulation 5(3);

[<sup>F4</sup>“responsible authority” means a person appointed as a responsible authority for a free zone under section 100A(3)(c) of CEMA 1979, and references to a responsible authority for a free zone are to a responsible authority so appointed in relation to that free zone;]

“sensitive goods” means the goods of a type listed in the document entitled [<sup>F9</sup>“Sensitive Goods (version 2.0)”, dated 1st June 2022];

“standard exchange system” has the meaning given in regulation 5(3);

[<sup>F10</sup>“the temporary admission document” means the document entitled [<sup>F11</sup>“Temporary Admission: Eligible Goods and Conditions for Relief (version 4.1)”, dated 1st June 2022];]

“UCC” means Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code.

(2) For the purposes of these Regulations references to “process” (however expressed) include an operation of a type described in paragraph 11 of Schedule 2 to the Act.

[<sup>F12</sup>(3) In these Regulations—

- (a) a declaration of goods for “a customs warehouse procedure” is a declaration of goods for a storage procedure in a case where the goods are to be kept in a customs warehouse; and

- (b) a declaration of goods for “a free zone procedure” is a declaration of goods for a storage procedure in a case where the goods are to be kept in a free zone.]

### Textual Amendments

- F1** Words in [reg. 2\(1\)](#) substituted (8.6.2022) by [The Customs \(Amendments and Miscellaneous Provisions\) Regulations 2022 \(S.I. 2022/615\)](#), regs. 1, **2(2)(a)**
- F2** Words in [reg. 2\(1\)](#) omitted (14.4.2021) by virtue of [The Customs \(Tariff etc.\) \(Amendment\) Regulations 2021 \(S.I. 2021/380\)](#), regs. 1(2), **2(2)**
- F3** Words in [reg. 2](#) substituted (31.12.2020) by [The Customs \(Transitional\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1449\)](#), regs. 1(2), **12(2)(a)**; [S.I. 2020/1643](#), reg. 2, Sch.
- F4** Words in [reg. 2\(1\)](#) inserted (8.11.2021) by [The Free Zones \(Customs, Excise and Value Added Tax\) Regulations 2021 \(S.I. 2021/1156\)](#), regs. 1, **3(2)(a)**
- F5** Words in [reg. 2\(1\)](#) inserted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **38(2)(b)**; [S.I. 2020/1643](#), reg. 2, Sch.
- F6** Word in [reg. 2](#) omitted (31.12.2020) by virtue of [The Customs \(Transitional\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1449\)](#), regs. 1(2), **12(2)(b)(i)**; [S.I. 2020/1643](#), reg. 2, Sch.
- F7** Word in [reg. 2](#) inserted (31.12.2020) by [The Customs \(Transitional\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1449\)](#), regs. 1(2), **12(2)(b)(ii)**; [S.I. 2020/1643](#), reg. 2, Sch.
- F8** Words in [reg. 2](#) inserted (31.12.2020) by [The Customs \(Transitional\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1449\)](#), regs. 1(2), **12(2)(b)(iii)**; [S.I. 2020/1643](#), reg. 2, Sch.
- F9** Words in [reg. 2\(1\)](#) substituted (8.6.2022) by [The Customs \(Amendments and Miscellaneous Provisions\) Regulations 2022 \(S.I. 2022/615\)](#), regs. 1, **2(2)(b)**
- F10** Words in [reg. 2\(1\)](#) substituted (11.5.2021) by [The Customs \(Miscellaneous Amendments\) Regulations 2021 \(S.I. 2021/478\)](#), regs. 1, **3(2)**
- F11** Words in [reg. 2\(1\)](#) substituted (8.6.2022) by [The Customs \(Amendments and Miscellaneous Provisions\) Regulations 2022 \(S.I. 2022/615\)](#), regs. 1, **2(2)(c)**
- F12** [Reg. 2\(3\)](#) inserted (8.11.2021) by [The Free Zones \(Customs, Excise and Value Added Tax\) Regulations 2021 \(S.I. 2021/1156\)](#), regs. 1, **3(2)(b)**

### 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.
- C2** [Reg. 2](#) modified (31.12.2020) by [The Customs \(Crown Dependencies Customs Union\) \(EU Exit\) Regulations 2019 \(S.I. 2019/385\)](#), regs. 1(2), **4(2)** (with [reg. 2](#)); [S.I. 2020/1643](#), reg. 2, Sch.

### Commencement Information

- I1** [Reg. 2](#) in force at 2.1.2019 for specified purposes, see [reg. 1\(3\)](#)
- I2** [Reg. 2](#) in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1643](#), [reg. 2](#), Sch.

### Marginal Citations

- M1** [S.I. 2018/1248](#).
- M2** The meaning of “goods declared for a storage procedure” is given in paragraph 2 of Schedule 2 to the Act.
- M3** “Chargeable goods” is defined in section 2 of the Act.
- M4** “Domestic goods” is defined in section 33 of the Act.
- M5** The meaning of a declaration of goods for “an outward processing procedure” is given in section 36(2) of the Act.
- M6** The meaning of “equivalent domestic goods” is given in paragraph 23(2) of Schedule 2 to the Act.
- M7** The meaning of “Customs procedure” is given in section 3(3) of the Act.
- M8** The meaning of “a transit procedure” is given in paragraph 5 of Schedule 2 to the Act.
- M9** The meaning of “special Customs procedure” is given in section 3(4) of the Act.

**Changes to legislation:**

There are currently no known outstanding effects for the The Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018, Section 2.