
STATUTORY INSTRUMENTS

2018 No. 1249

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

PART 5

General Rules

Treatment of equivalent goods

47.—(1) Paragraph (2) applies where—

- (a) there is a declaration of goods—
 - (i) for a storage procedure^{F1}...; or
 - (ii) for an inward processing procedure; and
- (b) the requirements in relation to the relevant procedure are to be met by reference to equivalent domestic goods in accordance with these Regulations.

(2) Where this paragraph applies—

[^{F2}(a) on the date on which the declaration of the goods for the procedure is accepted by HMRC—

- (i) the goods are to be treated for the purposes of Part 1 of the Act as if they had been simultaneously released to, and discharged from, the procedure; and
- (ii) the goods are to be regarded as domestic goods;]

(b) the equivalent domestic goods—

- (i) are not to be regarded as domestic goods from the date on which the declaration of the goods for the relevant procedure is accepted by HMRC (“the date of acceptance”); and
- (ii) are to be treated for the purposes of Part 1 of the Act as imported into the United Kingdom on the date of acceptance.

(3) For the purposes of section 34(1)(b) of the Act, a notification of importation is to be treated as having been given in relation to the equivalent goods not to be regarded as domestic goods under paragraph (2)(b)(i) on the date of acceptance.

(4) [^{F3}Paragraphs (5) and (6) apply] where—

- (a) there is a declaration of goods—
 - (i) for an authorised use procedure; or
 - (ii) for a temporary admission procedure; and
- (b) the requirements in relation to the procedure are to be met by reference to equivalent domestic goods in accordance with these Regulations.

(5) Where this paragraph applies, the goods are to be treated for the purposes of Part 1 of the Act as if they had been simultaneously released to, and discharged from, the relevant procedure where—

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

- (a) the declaration of the goods for the procedure is accepted by HMRC; and
 - (b) the requirements in relation to the procedure were met by reference to the equivalent domestic goods.
- (6) Where [^{F4}this paragraph] applies, the goods are to be treated as if they had been discharged from the procedure on the date on which the equivalent domestic goods are exported from the United Kingdom [^{F5}or removed to Northern Ireland] where—
- (a) the declaration of the goods for the procedure is accepted by HMRC;
 - (b) the requirements in relation to the procedure were not met by reference to the equivalent domestic goods at the time of the declaration of the goods;
 - (c) the procedure has not been discharged in accordance with paragraph 18 or 19 of Schedule 2 to the Act; and
 - (d) the equivalent domestic goods are exported from the United Kingdom [^{F5}or removed to Northern Ireland].
- [^{F6}(7) Paragraph (8) applies where—
- (a) there is a declaration of goods for a temporary admission procedure; and
 - (b) the requirements in relation to the procedure are to be met by reference to equivalent domestic goods in accordance with these Regulations.
- (8) Where this paragraph applies, the goods are to be regarded as domestic goods from the date on which the goods are treated as discharged from the temporary admission procedure under paragraph (5) or (6).]

Textual Amendments

- F1** Words in reg. 47(1)(a)(i) omitted (8.11.2021) by virtue of [The Free Zones \(Customs, Excise and Value Added Tax\) Regulations 2021 \(S.I. 2021/1156\)](#), regs. 1, **3(21)**
- F2** Reg. 47(2)(a) substituted (31.12.2020) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1215\)](#), regs. 1(2), **12(17)**; S.I. 2020/1643, reg. 2, Sch.
- F3** Words in reg. 47(4) substituted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/1346\)](#), regs. 1(2), **3(2)(a)**; S.I. 2020/1643, reg. 2, Sch.
- F4** Words in reg. 47(6) substituted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/1346\)](#), regs. 1(2), **3(2)(b)**; S.I. 2020/1643, reg. 2, Sch.
- F5** Words in reg. 47(6) inserted (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **38(14)**; S.I. 2020/1643, reg. 2, Sch.
- F6** Reg. 47(7)(8) inserted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/1346\)](#), regs. 1(2), **3(2)(c)**; S.I. 2020/1643, reg. 2, Sch.

Modifications etc. (not altering text)

- C1** Pt. 5 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. 47(6) modified (31.12.2020) by [The Customs \(Crown Dependencies Customs Union\) \(EU Exit\) Regulations 2019 \(S.I. 2019/385\)](#), regs. 1(2), **4(13)** (with reg. 2); S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I1** Reg. 47 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, **Sch.**

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