
STATUTORY INSTRUMENTS

2019 No. 1346

The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) (No. 2) Regulations 2019

Amendment of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018

3.—(1) The Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018⁽¹⁾ are amended as follows.

(2) In regulation 47 (treatment of equivalent goods)—

- (a) in paragraph (4) for “Paragraph (5) applies” substitute “Paragraphs (5) and (6) apply”;
- (b) in paragraph (6) for “paragraph (5)” substitute “this paragraph”;
- (c) after paragraph (6) insert—

“(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).”.

⁽¹⁾ [S.I. 2018/1249](#). The relevant amending instrument is [S.I. 2019/1215](#).