compared to the treatment accorded to them under *The Airports (Groundhandling) Regulations 1997*.

Sector:	Transport Services
Sub-Sector:	Supporting Services for all Modes of Transport
Industry Classification:	
Obligations Concerned:	Local Presence (Article 10.6)
Level of Government:	Central
Measures:	*Taxation (Cross-Border Trade) Act 2018*, Part 1, Sections 45, 51, 52 and 56, Schedules 1, 2, 6 and 7 *Customs and Excise Management Act 1979*, Sections 25, 25A and 93, Part VIIIB and Section 166B
Description:	Cross-Border Trade in Services Only persons established in the United Kingdom may provide customs services, including customs clearance services and services relating to use of temporary storage facilities or customs warehouses. For greater certainty, this includes residents in the United Kingdom and persons with a permanent place of business in the United Kingdom or a registered office in the United Kingdom.