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STATUTORY INSTRUMENTS

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**2019 No. 108**

**The Customs (Export) (EU Exit) Regulations 2019**

**PART 1**

**Introductory provisions**

**Citation and commencement**

- 1.—(1) These Regulations may be cited as the Customs (Export) (EU Exit) Regulations 2019.
- (2) This regulation comes into force on 22nd February 2019.
- (3) The following regulations come into force on 22nd February 2019 for the purposes of any approval or authorisation required by or under these Regulations—
- (a) regulations 2 and 3;
  - (b) regulations 5(a) and 6 (common export procedure);
  - (c) regulations 9, 31, 32, 36 and 37 (simplified export declaration process and EIDR export process); and
  - (d) Part 8 (approvals and authorisations and authorised economic operators), except to the extent that Part 8 applies regulation 92 (transitional provision) of CIDEER 2018 to these Regulations.
- (4) Regulation 60(1) and (3) (amendments to CSPOP 2018) come into force on 22nd February 2019 to the extent that it inserts regulation 13A (declarations for an outward processing procedure: further provisions) into CSPOP 2018 for the purposes of any approval or authorisation required by or under that regulation, except to the extent that that regulation applies regulation 92 of CIDEER 2018.
- (5) The remaining regulations come into force on such day as the Treasury may by regulations under section 52 of the Taxation (Cross-border) Trade Act 2018 appoint.

**General interpretative provisions**

2. In these Regulations—
- “the Act” means the Taxation (Cross-border Trade) Act 2018;
  - “acceptance”, “accept” and “notification of acceptance”, in respect of an export declaration, are to be construed in accordance with Chapter 10 of Part 4;
  - “available for examination”, in respect of goods made available for examination or making goods available for examination, is to be construed in accordance with regulation 40;
  - “CIDEER 2018” means the Customs (Import Duty) (EU Exit) Regulations 2018(1);
  - “common export procedure”, in relation to goods declared for it, has the meaning given in regulation 6;

“CSPOP 2018” means the Customs (Special Procedures and Outward Processing) EU Exit Regulations 2018(2);

“discharge”, in relation to discharging goods from a common export procedure, is to be construed in accordance with regulation 50 (and references to goods “discharged” from that procedure are to be construed accordingly);

“exit summary declaration” has the same meaning as it has in Article 5(10) of the UCC;

“export declaration” means a declaration for the common export procedure made or treated as made in accordance with Part 4;

“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;

“notification of export” is to be construed in accordance with section 34 of the Act and Part 5;

“re-export notification” has the same meaning as it has in Article 5(14) of the UCC;

“release”, in relation to releasing goods from a common export procedure, is to be construed in accordance with regulation 49 (and references to goods “released” to that procedure are to be construed accordingly);

“the 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; and

“verification” and “verify”, in respect of an export declaration, are to be construed in accordance with Chapter 12 of Part 4.

### **Persons established in the United Kingdom**

3. In these Regulations, a person is established in the United Kingdom—
- (a) in the case of an individual, where the individual is resident in the United Kingdom; or
  - (b) in any other case, 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.

### **Notices and notifications**

- 4.—(1) Paragraph (2) applies to any power for HMRC to make notices under these Regulations.
- (2) It may be exercised—
- (a) either in relation to all cases to which the power extends, or in relation to those cases subject to specified exceptions, or in relation to any specified case or description of a case; or
  - (b) so as to make different provision for different purposes or areas.
- (3) In these regulations, a notice or notification must be made in writing and a requirement to notify is to be read accordingly.

