
STATUTORY INSTRUMENTS

2019 No. 108

The Customs (Export) (EU Exit) Regulations 2019

PART 11

Transitional and savings provisions

CHAPTER 2

Continued effect and cessation of effect of the EUCL, evidence and verification

Continued effect and cessation of effect of the EUCL

64.—(1) Where, as provided by this Part, the EUCL continues to have effect in relation to goods on and after exit day, paragraph (2) applies to the following matters—

- (a) any approval or authorisation granted by, or on behalf of, HMRC or the equivalent competent authority of a member State under the EUCL or treated as valid immediately before exit day under Article 251 of the Delegated Regulation; or
- (b) a decision given by HMRC which is a decision taken upon application.

(2) If a matter listed in paragraph (1) applies in relation to the goods immediately before exit day, it continues to apply for so long as the EUCL continues to have effect in relation to the goods, unless and until HMRC amends or revokes the same in any particular case.

(3) The continuation of, or cessation of, the effect of the EUCL in relation to goods as provided by this Part does not—

- (a) affect the operation of the EUCL or anything duly done or suffered under it,
- (b) affect any right, privilege, obligation or liability acquired, accrued or incurred under the EUCL or any enactment in relation to the EUCL,
- (c) affect any penalty, forfeiture or punishment incurred in respect of any offence under an enactment in relation to the EUCL, or
- (d) affect any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment.

(4) Notwithstanding that the EUCL ceases to have effect in relation to goods, any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed, as if the EUCL had not ceased to have effect in relation to the goods.

(5) When the EUCL ceases to have effect in relation to goods as provided by this Part at a time when the goods are located in the United Kingdom, the Act, for the purposes of these Regulations, and paragraph (6) then apply in relation to the goods.

(6) Where a requirement of the EUCL has been met or not met in relation to the goods, any equivalent requirement imposed by or under—

- (a) these Regulations, or
- (b) the Act, for the purposes of these Regulations,

is also to be treated as having been met or not met, as the case may be, in relation to the goods.

(7) Where the EUCL continues to have effect in relation to goods on or after exit day by virtue of this Part, the cessation of effect of the EUCL provided by paragraph 1(1) of Schedule 7 to the Act which would otherwise apply in relation to the goods does not apply.

Evidence required by notice

65.—(1) HMRC may notify a person to provide evidence to HMRC concerning any of the following in relation to goods to which this Part applies—

- (a) whether or not the goods are non-Union goods;
 - (b) which of the following the goods are subject to—
 - (i) the export procedure;
 - (ii) a re-export declaration;
 - (iii) an exit summary declaration; or
 - (iv) a re-export notification;
 - (c) the customs formalities which have been completed in respect of the goods immediately before exit day; or
 - (d) any other matter which enables HMRC to determine whether or not the EUCL continues or ceases to have effect in relation to the goods on or after exit day.
- (2) HMRC must in, or with, the notification state by when compliance is required.
- (3) HMRC may publish a notice specifying—
- (a) the type of evidence which may be required when a notification is given, and
 - (b) the form and manner in which evidence is to be provided to HMRC.

Verification

66.—(1) Where before exit day—

- (a) Union goods intended to be taken out of the customs territory of the Union, or
- (b) non-Union goods,

have been exported from the United Kingdom but verification in relation to the goods has not been completed, the EUCL continues to have effect in relation to the goods on and after exit day.

(2) The EUCL ceases to have effect in relation to the goods on the earliest to occur of the following—

- (a) when a person fails to comply with regulation 65 in relation to the goods,
- (b) on completion of the verification, or
- (c) on 29th March 2020.

(3) Where paragraph (2)(a) or (c) applies, Chapter 11 (verification of export declarations etc) applies in relation to the goods.