
STATUTORY INSTRUMENTS

2019 No. 108

The Customs (Export) (EU Exit) Regulations 2019

PART 11

Transitional and savings provisions

CHAPTER 6

Customs agents

Declarations made by customs representatives before exit day

72.—(1) Paragraphs (2) and (3) apply where—

- (a) goods are subject to a common export procedure on or after exit day and before exit day a customs declaration was lodged in respect of the goods under Article 171 of the UCC,
- (b) that declaration was lodged by a person (“A”) acting in the capacity of a customs representative as described by Article 5(6) of the UCC on behalf of another person (“B”),
- (c) on or after exit day, the goods are presented to Customs on export, and
- (d) no notification was received by HMRC before exit day that A’s appointment as the customs representative was withdrawn.

(2) Where this paragraph applies—

- (a) the disclosure of the appointment to HMRC of A as a customs representative of B is to be treated as the disclosure to HMRC on exit day of A as a Customs agent of B in respect of the goods, and
- (b) the extent of A’s authority to act as a customs representative of B, so far as relevant to the export of the goods, is to be treated as the extent of A’s authority to act as a Customs agent of B in relation to those goods until those goods have been exported from the United Kingdom.

(3) Where this paragraph applies, regulation 56(1) (Customs agents, residence or establishment) does not apply to A to the extent that A acts as a Customs agent concerning a common export procedure in relation to the goods.