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STATUTORY INSTRUMENTS

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**2019 No. 108**

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

**PART 4**

Export declarations etc

**CHAPTER 2**

Obligation to make export declaration

**Requirement to make export declaration before goods exported**

**10.**—(1) An export declaration, in respect of goods, must be made or treated as made before the goods are exported.

(2) But an export declaration may be made after or at the same time as the goods are exported where Sections 2 (export declarations made orally) or 3 (export declarations made by conduct) of Chapter 4 apply.

(3) Further to the requirement in paragraph (1), an export declaration may also be made after the goods are exported where regulation 11 applies.

(4) If an export declaration is made in accordance with regulation 11, an HMRC officer may treat the requirement in paragraph (1) as met if the officer considers it appropriate to do so.

(5) But the requirement is only treated as met if the officer informs the person who made the declaration that it is treated as met.

(6) Further provision about when an export declaration must be made may be specified in a notice given by HMRC.

**Export declarations to be made after goods exported**

**11.**—(1) Paragraph (2) applies if the requirements for making an export declaration under this Part (other than that paragraph), in relation to particular goods, were not met (in whole or in part) before or at the same time as the goods were exported.

(2) The person who exported the goods from the United Kingdom must make an export declaration as soon as that person is notified or otherwise becomes aware that this paragraph applies.

(3) That export declaration must be made in accordance with the requirements of this Part (other than the requirement that the declaration is to be made before the goods are exported).

(4) The “person who exported the goods from the United Kingdom” includes the person who, prior to the export of the goods from the United Kingdom—

- (a) made the goods available for examination,
- (b) was required to make the goods available for examination,
- (c) secured that the goods were made available for examination, or
- (d) was required to secure that the goods were made available for examination.

(5) If a person makes an export declaration under paragraph (2), it does not affect that person's liability, or the liability of any other person, for a breach of regulation 10(1).

(6) A person is not required to make a declaration in accordance with paragraph (2) if another person to whom that paragraph applies, in relation to those goods, has made a declaration which meets the requirements of this Part.