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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 4**

Form of export declarations and how they are made

*SECTION 3*

*Export declarations made by conduct*

**General provisions applying to export declarations made by conduct**

**19.**—(1) An individual does not make an export declaration by conduct under this Section if, before an export declaration is purportedly made by conduct, in respect of that export of goods, another form of export declaration has been made.

(2) An individual may make an export declaration by conduct on behalf of another person (“P”) where—

- (a) the individual is an employee or officer of P,
- (b) the goods to which the export declaration relates are exported by P, and
- (c) the individual has the authority of P to make the declaration.

**Goods excluded from export declarations made by conduct**

**20.** Despite regulations 21 to 24, an export declaration is not made by conduct in respect of goods which are the subject of—

- (a) an application for repayment or remission of import duty which has not been rejected or otherwise determined;
- (b) a tariff suspension further to any regulations made under section 12 of the Act;
- (c) a restriction on export imposed under an enactment; or
- (d) insofar as it is retained EU law under the European Union (Withdrawal) Act 2018, a measure provided for under Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products<sup>(1)</sup>.

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<sup>(1)</sup> See the footnote to regulation 16(d).

**Export declarations by conduct: certain goods with pedestrians**

**21.**—(1) An individual may make an export declaration by the conduct referred to in paragraph (2) in respect of any of the following goods—

- (a) non-commercial goods;
- (b) personal gifts on export;
- (c) goods where—
  - (i) the value of the goods does not exceed £900, and
  - (ii) the weight of the goods does not exceed 1000kg;
- (d) portable musical instruments where the individual is a qualifying departing traveller;
- (e) goods listed in Part E of the Oral and By conduct list(2);
- (f) fodder and feeding stuffs accompanying animals for the purpose of feeding them during their exportation.

(2) The conduct referred to is where the individual as a pedestrian enters a channel of a Customs office whilst taking the goods with the individual, and where that channel is—

- (a) the last channel available to the individual to make an export declaration before departure from the United Kingdom, and
- (b) either—
  - (i) signed as “Green” or “Nothing to declare”, or
  - (ii) the only channel which exists or is operating.

**Export declarations by conduct: certain goods in vehicles**

**22.**—(1) An individual may make an export declaration by the conduct referred to in paragraph (2) in respect of the following goods—

- (a) goods specified in regulation 21(1); or
- (b) goods listed in Part F of the Oral and By conduct list(3).

(2) The conduct referred to is where—

- (a) the individual drives a vehicle in a lane past a Customs office or the individual allows herself or himself to be carried in a vehicle which is so driven,
- (b) the goods are carried in the vehicle, or are the vehicle, and
- (c) the vehicle has prominently displayed on its windscreen a sticker stating “Nothing to declare”.

(3) In paragraph (2)(a)—

- (a) the Customs office referred to must be the last office available to the individual to make an export declaration before departure from the United Kingdom, and
- (b) the lane must be designated as a lane to be used for the purpose of making an export declaration.

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(2) Available electronically from: [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/759311/Oral\\_and\\_by\\_Conduct\\_Declarations.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/759311/Oral_and_by_Conduct_Declarations.pdf). A hard copy is available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London.

(3) Available electronically from: [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/759311/Oral\\_and\\_by\\_Conduct\\_Declarations.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/759311/Oral_and_by_Conduct_Declarations.pdf). A hard copy is available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London.

**Export declarations by conduct: posted goods**

**23.**—(1) A person may make an export declaration by the conduct described in paragraph (2) in respect of goods which have a value not exceeding £900.

(2) The conduct is where the person allows the goods to be exported from the United Kingdom by submitting them to the postal system.

(3) But that export declaration is to be treated as withdrawn if the goods are not delivered by the postal system in the normal course of post.

**Export declarations by conduct: certain goods subject to temporary admissions procedure**

**24.** An individual may make an export declaration by the conduct described in regulations 21(2) or 22(2), in respect of goods subject to a temporary admissions procedure, if—

- (a) the individual is a qualifying departing traveller who made, or was otherwise capable of making, in respect of those goods, the Customs declaration for that procedure by conduct in accordance with regulation 27(1) and (2) (temporary admissions procedure: musical instruments) of CIDEER 2018; or
- (b) the individual made, or was otherwise capable of making, in respect of those goods, the Customs declaration for that procedure by conduct in accordance with regulation 27(1) and (2), or (3) (temporary admissions procedure: disaster relief material and miscellaneous goods) of CIDEER 2018; and

in either case, irrespective of whether the Customs declaration was actually made by conduct for that procedure.