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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 1*

*General rule*

**Export declarations made electronically**

- 14.—**(1) The general rule is that an export declaration—
- (a) must be made in an electronic form specified in a public notice given by HMRC, and
  - (b) must be submitted or otherwise made available to HMRC electronically in accordance with provision made by a public notice given by HMRC.
- (2) The general rule does not apply to goods in relation to which Sections 2 to 4 apply.

*SECTION 2*

*Export declarations made orally*

**General provisions applying to export declarations made orally**

- 15.—**(1) An individual makes an export declaration orally only if—
- (a) the individual—
    - (i) makes the declaration to an HMRC officer at a Customs office,
    - (ii) identifies the goods in respect of which the declaration is made, and
    - (iii) where paragraph (2) applies, identifies the person on whose behalf the goods are exported; and
  - (b) the officer informs the individual that the officer is satisfied that the declaration is being made.
- (2) An individual may make an export declaration orally 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.

(3) An individual does not make an export declaration orally under this Section if, before an export declaration is purportedly made orally, an export declaration has, in respect of that export of goods, been made in another form.

### **Goods excluded from export declarations made orally**

**16.** Despite regulations 17 and 18, an export declaration is not made orally 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<sup>(1)</sup>, 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>(2)</sup>.

### **Export declarations made orally by an individual**

**17.** An individual may make an export declaration orally 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) goods which—
  - (i) are a means of transport subject to registration in the United Kingdom, and
  - (ii) are subject to any further conditions provided in a notice which may be given by HMRC;
- (e) any spare parts, accessories and equipment connected to that means of transport;
- (f) fodder and feeding stuffs accompanying animals for the purpose of feeding them during their exportation.

### **Export declarations made orally: certain goods subject to temporary admissions procedure**

**18.** An individual may make an export declaration orally, in respect of goods subject to a temporary admissions procedure<sup>(3)</sup> at the time the export declaration is made, 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 orally in accordance with regulation 20(1) (temporary admissions procedure: musical instruments) of CIDEER 2018; or

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(1) 2018 c.16.

(2) Available electronically from <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32013R1308&from=EN>. A hard copy is available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London.

(3) See paragraph 19 of Schedule 2 to the Act regarding the discharge of the temporary admission procedure where an export is made in accordance with the common export procedure.

- (b) the individual made, or was otherwise capable of making, in respect of those goods, the Customs declaration for that procedure orally in accordance with regulations 20(2) or 21 (temporary admissions procedure: packaging, broadcast equipment, disaster relief material and miscellaneous goods) of CIDEER 2018; and

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

### 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>(4)</sup>.

##### **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;

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<sup>(4)</sup> See the footnote to regulation 16(d).

- (e) goods listed in Part E of the Oral and By conduct list(5);
  - (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(6).
- (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.

#### **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—

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(5) 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.

(6) 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.

- (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.

#### SECTION 4

##### *Export declarations made in paper form*

##### **Export declarations made in paper form: qualifying departing travellers**

**25.** An individual who is a qualifying departing traveller may make an export declaration, in respect of goods carried at the time of export by the individual, in a paper form which is specified in a notice given by HMRC.

##### **Export declarations made in paper form: goods subject to a temporary admission procedure**

**26.—(1)** A person may make an export declaration, in respect of goods which are subject to a temporary admission procedure, by means of a carnet, as appropriate to the goods.

(2) A “carnet” means, in respect of an export declaration, a document as so described in one of the following conventions—

- (a) the Customs Convention on the “A.T.A Carnet” for the Temporary Admission of Goods, (Brussels, December 6, 1961)(7), or
- (b) the Convention on Temporary Admission (Istanbul, 26 June 1990)(8); and

where the form of the carnet is that provided by the version of the convention which is current at the time the declaration is made.

##### **Export declarations made in paper form: further provision**

**27.—(1)** In cases specified in a notice given by HMRC, an export declaration may be made in a paper form specified in the notice.

(2) In those cases, the declaration must be submitted or otherwise made available to HMRC in accordance with any provision made in a notice given by HMRC.

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(7) Command paper 2226. Available electronically from: [http://www.wcoomd.org/-/media/wco/public/global/pdf/about-us/legal-instruments/conventions-and-agreements/ata/pf\\_ata\\_conv\\_text.pdf?la=en](http://www.wcoomd.org/-/media/wco/public/global/pdf/about-us/legal-instruments/conventions-and-agreements/ata/pf_ata_conv_text.pdf?la=en). A hard copy is available for inspection at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.

(8) Available electronically from: [http://www.wcoomd.org/-/media/wco/public/global/pdf/about-us/legal-instruments/conventions-and-agreements/istanbul/istanbul\\_legal\\_text\\_eng.pdf?la=en](http://www.wcoomd.org/-/media/wco/public/global/pdf/about-us/legal-instruments/conventions-and-agreements/istanbul/istanbul_legal_text_eng.pdf?la=en). Available in hard copy from: World Customs Organization, Rue du Marché, 30, B-1210 Brussels, Belgium. A hard copy is available for inspection at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.

## SECTION 5

### *Export declarations: consequential provision*

#### **Export declarations made orally: consequential provision**

**28.**—(1) This regulation applies in respect of goods where an export declaration is made orally as provided by Section 2.

(2) The following are (respectively) deemed as, or treated as, occurring when an HMRC officer gives the information described in regulation 15(1)(b)—

- (a) notification of export of the goods, and
- (b) acceptance of, and notification of acceptance of, the export declaration.

#### **Export declarations by conduct: consequential provision**

**29.**—(1) Paragraphs (2) to (4) apply in respect of goods where an export declaration is made by conduct as provided by Section 3.

(2) In relation to regulations 21 and 22—

- (a) notification of export of the goods is to be deemed as occurring on entering the channel of a Customs office or the lane past a Customs office; and
- (b) the following are to be treated as occurring on exiting the channel or the lane—
  - (i) acceptance of the export declaration; and
  - (ii) release of the goods to, and discharge of the goods from, a common export procedure.

(3) In relation to regulation 23, the following are (as the case may be) treated as, or deemed as, occurring when the goods are exported from the United Kingdom by the postal system in the normal course of post—

- (a) notification of export of the goods;
- (b) acceptance of the export declaration; and
- (c) release of the goods to, and discharge of the goods from, a common export procedure.

(4) Where paragraph (2) or (3) applies, no notification of acceptance of the export declaration, or notification of release to or notification of discharge from the common export procedure, is required to be made to the declarant.

(5) Where an export declaration in respect of goods subject to a temporary admission procedure is made by conduct as provided by regulation 24—

- (a) notification of export of the goods is to be deemed as occurring on undertaking the conduct; and
- (b) acceptance of the export declaration is to be treated as occurring on completing the conduct.

(6) Where paragraph (5) applies, no notification of acceptance of the export declaration is required to be made to the declarant.