
STATUTORY INSTRUMENTS

2019 No. 108

The Customs (Export) (EU Exit) Regulations 2019

PART 4

Export declarations etc

CHAPTER 5

Contents of export declarations

Export declarations: content

- 30.**—(1) An export declaration in respect of any goods must—
- (a) contain information of a description specified in a notice given by HMRC,
 - (b) be accompanied by such documents of a description specified in a notice given by HMRC, and
 - (c) include a declaration by the person making it that the export declaration is, to the best of the person's knowledge, correct and complete.
- (2) In cases specified in a notice given by HMRC, the requirement under paragraph (1)(b) may be met by the person who has made the declaration or any other person—
- (a) making the documents available for inspection by an HMRC officer, or
 - (b) making available to HMRC information of a description specified in the notice (whether electronically or otherwise).
- (3) References in these regulations to documents accompanying an export declaration are to be construed in accordance with this regulation.
- (4) This regulation is subject to Chapters 4 and 6.