
STATUTORY INSTRUMENTS

2019 No. 108

The Customs (Export) (EU Exit) Regulations 2019

PART 4

Export declarations etc

CHAPTER 6

Simplifications to export declarations etc

SECTION 1

Simplified export declaration process

The meaning of simplified export declaration process

31.—(1) “Simplified export declaration process” means the process in relation to export declarations provided by this Chapter which simplifies or disapplies requirements made by or under these Regulations which would otherwise apply to export declarations.

(2) The simplified export declaration process does not apply to an export declaration made in respect of goods which are subject to a transit procedure.

Persons authorised to use the simplified export declaration process

32.—(1) A person (“an authorised declarant”) may use the simplified export declaration process if authorised to do so by HMRC.

(2) The eligibility criteria to be so authorised are that the person—

- (a) meets the criteria which apply to be approved as an authorised economic operator⁽¹⁾, as if reference to suitability to be an authorised economic operator were a reference to suitability to be an authorised declarant; and
- (b) demonstrates to an HMRC officer that appropriate procedures are in place such that the person can use the simplified export declaration process competently.

(3) HMRC may give a notice setting out appropriate procedures for the purposes of paragraph (2)(b).

(4) A person who is an authorised economic operator may be authorised as an authorised declarant even if the person does not meet the eligibility criterion in paragraph (2)(b).

(5) An authorisation may be given in respect of an export declaration which—

- (a) is identified in the authorisation, or
- (b) is to be made within a period identified in the authorisation.

(1) See regulation 93 (eligibility criteria for authorised economic operators) of CIDEER 2018 which applies to these Regulations due to Part 8.

(6) The simplified export declaration process must be used in compliance with any conditions contained in the authorisation.

(7) The simplified export declaration process may not be used by a Customs agent⁽²⁾ in respect of an export declaration where—

- (a) the principal of the agent is an authorised declarant;
- (b) the agent is not an authorised declarant; and
- (c) the agent intends to act as an indirect agent on behalf of the principal in making the export declaration.

Simplified export declaration and supplementary export declaration

33.—(1) To comply with the simplified export declaration process, an authorised declarant must make the export declaration, in respect of the goods, in two parts, comprising—

- (a) a simplified export declaration, and
- (b) a supplementary export declaration.

(2) But, in the cases specified in regulation 34, a supplementary export declaration is not required.

(3) A “simplified export declaration” and a “supplementary export declaration” are the parts of an export declaration, identified accordingly in a public notice given by HMRC Commissioners.

(4) That public notice must specify the information to be contained in, and the documents to accompany, the respective parts.

(5) A simplified export declaration must be made by no later than the end of the period which applies to making the export declaration in respect of the goods.

(6) A supplementary export declaration must be made by no later than—

- (a) where the export declaration relates to more than one consignment of goods, the fourth working day after the end of the calendar month to which the declaration applies; and
- (b) where the export declaration only relates to one consignment of goods, the end of the period of 14 days beginning with the date on which the goods leave the United Kingdom.

(7) A supplementary export declaration may only be made in respect of goods exported during the calendar month immediately before it is made.

(8) The authorised declarant must, by the end of the period which applies to the making of each respective part, make available for inspection by an HMRC officer any documents required to accompany each respective part.

(9) An HMRC officer may, in the case of documents required to accompany the supplementary export declaration, extend that period in accordance with regulation 35.

(10) For the purposes of acceptance of an export declaration, where HMRC makes a determination in respect of the simplified export declaration, it is treated as a determination in respect of the export declaration.

(11) For the purposes of notification of acceptance of an export declaration, a notification by HMRC to the authorised declarant that the simplified export declaration is accepted, is notification of acceptance of the export declaration.

Exception from requirement to make a supplementary export declaration

34. A supplementary export declaration is not required, to comply with the simplified export declaration process, in respect of goods where—

(2) See, in relation to Customs agents and indirect agents, section 21 of the Act.

- (a) the value of the goods does not exceed £900 and the weight of the goods does not exceed 1000kg;
- (b) an HMRC officer considers that all the information required to discharge the goods from a common export procedure has been provided by or with the simplified export declaration without the need for a supplementary export declaration; and
- (c) the simplified export declaration is not made by using the EIDR export process.

Supplementary export declaration: extension to make available documents for inspection

35.—(1) In a particular case, an HMRC officer may extend the period to make available for inspection, by an HMRC officer, documents required to accompany a supplementary export declaration.

- (2) But any such extended period must not exceed—
 - (a) in respect of documents which concern the value of the goods, the period of three years beginning with the date of release of the goods to a common export procedure;
 - (b) in respect of all other documents, the period of 120 days beginning with the date of release of the goods to a common export procedure.