
STATUTORY INSTRUMENTS

2019 No. 108

The Customs (Export) (EU Exit) Regulations 2019

PART 4

Export declarations etc

CHAPTER 1

Preliminary

Interpretation of Part

9. In this Part—

“accompanied baggage on departure” means baggage which—

- (a) accompanies an individual when departing from the United Kingdom, or
- (b) would have accompanied the individual had the baggage not been delayed in transit from the United Kingdom;

“Customs office” means premises used by HMRC for the purposes of exercising its functions under the Act;

“EIDR electronic system” has the meaning given by regulation 36(4);

“EIDR export process” has the meaning given by regulation 36(1);

“EIDR records” has the meaning given by regulation 36(4);

“Oral and By conduct list” means the document entitled “List of Goods Applicable to Oral and By Conduct Declarations, version 1, dated 27 November 2018”(1);

“personal gifts on export” means goods contained within accompanied baggage on departure of a qualifying departing traveller which—

- (a) are intended for an individual’s personal use,
- (b) are not exported for commercial purposes, and
- (c) do not form part of a series of consignments of goods exported by the qualifying departing traveller;

“qualifying departing traveller” means an individual who—

- (a) is resident in the United Kingdom and is departing for a temporary stay outside the United Kingdom, or
- (b) is not resident in the United Kingdom and is departing after a temporary stay in the United Kingdom;

“simplified export declaration” and “supplementary export declaration” have the meanings given in regulation 33; and

(1) Available electronically from: <https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal>. A hard copy is available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.

“simplified export declaration process” has the meaning given in regulation 31.

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.

CHAPTER 3

Eligibility of persons to make export declarations

Eligibility of persons to make export declarations

12.—(1) A person may make an export declaration in respect of goods if the requirements in paragraph (2) are met by that person.

(2) The requirements are—

(a) that the person is able to—

(i) make the goods available for examination, or

(ii) secure that the goods are made available for examination; and

(b) that, except where regulation 13 applies, the person is established in the United Kingdom.

Exceptions to the UK establishment requirement

13. The requirement that a person is established in the United Kingdom does not apply to any of the following—

(a) a person who makes an export declaration in respect of goods which are subject to a special Customs procedure⁽²⁾ other than a storage procedure;

(b) a person who makes an export declaration as described in Sections 2 to 3 of Chapter 4 or regulation 25 (export declarations made in paper form: qualifying departing travellers);

(c) a Customs agent⁽³⁾ acting in that capacity.

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—

(2) “Special Customs procedure” is defined in section 3(4) of the Act.

(3) See Part 7 for requirements of establishment in respect of Customs agents.

- (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⁽⁴⁾, 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⁽⁵⁾.

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;

⁽⁴⁾ 2018 c.16.

⁽⁵⁾ 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.

- (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⁽⁶⁾ 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
- (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⁽⁷⁾.

⁽⁶⁾ 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.

⁽⁷⁾ 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⁽⁸⁾;
- (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⁽⁹⁾.

(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.

(8) Available electronically from: 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.

(9) Available electronically from: 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.

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)(**10**), or
- (b) the Convention on Temporary Admission (Istanbul, 26 June 1990)(**11**); and

(10) 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. A hard copy is available for inspection at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.

(11) 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. 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.

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.

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

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.

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⁽¹²⁾, as if reference to suitability to be an authorised economic operator were a reference to suitability to be an authorised declarant; and

⁽¹²⁾ See regulation 93 (eligibility criteria for authorised economic operators) of CIDEER 2018 which applies to these Regulations due to Part 8.

- (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.
- (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⁽¹³⁾ 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.

⁽¹³⁾ See, in relation to Customs agents and indirect agents, section 21 of the Act.

(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—

- (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.

SECTION 2

Simplified export declarations made using the EIDR export process

EIDR export process

36.—(1) “EIDR export process” means to make a simplified export declaration—

- (a) by way of entering into an EIDR electronic system the simplified export declaration, the information required to be contained in it, and the documents required to accompany it; and
- (b) which meets the conditions in paragraphs (2) and (3); and

in this regulation that simplified export declaration is referred to as an “applicable simplified export declaration”.

(2) The first condition is that the goods to which the declaration relates must be of a kind set out in a notice which must be given by HMRC.

(3) The second condition is that the goods are not excise goods, within the meaning of regulation 3(1) of the Excise Goods (Holding, Movement & Duty Point) Regulations 2010⁽¹⁴⁾.

(4) In paragraph (1), “EIDR electronic system” means, in relation to the export of goods, an electronic system which is—

(14) [S.I. 2010/593](#).

- (a) operated by the person making the applicable simplified export declaration, and
- (b) used for keeping and maintaining records (“EIDR records”) of the matters referred to in sub-paragraphs (a) and (b) of paragraph (1).

Authorisations to use the EIDR export process

37.—(1) A person may only use the EIDR export process if authorised to do so by HMRC.

(2) A person authorised under paragraph (1) is referred to in this Chapter as “an authorised EIDR export declarant”.

(3) The eligibility criteria to be so authorised are that the person meets the criteria which apply to be approved as an authorised economic operator⁽¹⁵⁾, as if reference to suitability to be an authorised economic operator were a reference to suitability to be an authorised EIDR export declarant.

(4) The authorisation that a person is an authorised EIDR export declarant must identify any conditions which apply in respect of using the EIDR export process.

(5) As part of that authorisation, HMRC may determine that goods of a kind specified in it are not required to be made available for examination.

(6) But HMRC or an HMRC officer may subsequently require goods to be made available for examination even if a determination under paragraph (5) has been made.

HMRC access to the EIDR electronic system etc

38.—(1) An authorised EIDR export declarant must, when required to do so by an HMRC officer—

- (a) allow an officer access to the EIDR electronic system operated by the declarant; or
- (b) provide to the officer, from that system, information which the officer reasonably requires in order to verify—
 - (i) EIDR records, or
 - (ii) other records showing whether or not any goods have been exported which are subject to a prohibition or restriction on export imposed under an enactment.

(2) Where paragraph (1) applies, the goods to which the records relate are not discharged from a common export procedure until—

- (a) the verification has occurred to the HMRC officer’s satisfaction; or
- (b) the officer confirms the goods are to be discharged from a common export procedure, notwithstanding that the verification has not occurred.

CHAPTER 7

Export declarations for consignments of different types of goods

Export declarations for different types of goods in a consignment

39.—(1) This regulation applies where a consignment is exported which comprises different types of goods.

(2) In particular, goods which are subject to—

- (a) a restriction on import imposed under an enactment,
- (b) excise duty, or

⁽¹⁵⁾ See section 22 of the Act, and regulation 93(1)(c), (d), (e) and (g) of CIDEER 2018 which apply to these Regulations in accordance with, and with the modifications provided by, Part 8.

(c) different Customs procedures,
are goods of a different type to other goods in the consignment which are not so subject.

(3) If only one export declaration is made in respect of the consignment there is to be treated as made by the declarant a separate export declaration in respect of each different type of goods in the consignment.

(4) For the purposes of paragraph (3), and subject to paragraph (2), one export declaration is to be treated as made in respect of those goods in the consignment which—

- (a) are equivalently classified under the customs tariff⁽¹⁶⁾ with other goods in the consignment; or
- (b) are subject to an application to HMRC for a ruling further to section 24 of the Act to be treated as equivalently classified with other goods in the consignment, which application has not been determined or refused.

CHAPTER 8

Obligation to make goods available for examination

Obligation to make goods available for examination

40.—(1) Goods, in respect of which an export declaration has been made, must be made available for examination at an appropriate place within a period of 30 days beginning with the day on which the declaration was made.

(2) But paragraph (1) does not apply to goods which are exported by being transported through a fixed transport installation.

(3) The person who made the export declaration in respect of the goods is required to make the goods available for examination, except if they secure that another person is to do it on their behalf.

(4) If a person secures that another person (“P”) is to make the goods available for examination on their behalf, P is required to make the goods available for examination.

(5) A person required to make goods available for examination must give HMRC a notification setting out when and where the goods are to be made so available.

(6) Further requirements about making the goods available for examination may be specified in a notice given by HMRC including, in particular, the following—

- (a) the method by which goods are to be made available for examination;
- (b) any documents which must be provided when the goods are made available for examination;
- (c) where the goods are to be made available for examination;
- (d) requirements in relation to the notification in paragraph (5), including, for example, the form in which it is to be made; and
- (e) the period of time within which the goods are to be made available for examination.

(7) In this regulation—

- (a) an “appropriate place” is a place specified in a notice given by HMRC for the examination of goods in respect of which an export declaration has been made; and
- (b) a “fixed transport installation” means a pipe-line within the meaning of section 1 of CEMA 1979 or another technical means used for the continuous transport of goods such as electricity, gas or oil.

⁽¹⁶⁾ “Customs tariff” is defined in section 8 of the Act.

(8) This regulation is subject to regulation 37 and Part 6 (goods exported from RoRo listed locations).

CHAPTER 9

Control of goods

Control of goods where export declaration is made

41.—(1) The goods in respect of which an export declaration is made are subject to the control of any HMRC officer throughout the period beginning with the acceptance of the export declaration and ending when—

- (a) they are exported from the United Kingdom;
- (b) they are forfeited or destroyed; or
- (c) the export declaration in respect of the goods is amended so that it no longer applies to the goods or is withdrawn.

(2) The control that may be exercised by an officer includes the requirements mentioned in paragraph (3).

(3) An officer may require a person—

- (a) to provide information (and documents) to the officer as specified by that officer,
- (b) to handle the goods, or otherwise deal with them, in accordance with instructions given by the officer (whether given orally or in any other way), or
- (c) to keep the goods in any place specified by the officer, and

in each case the requirement must be complied with immediately or at a time specified by the officer.

(4) This regulation does not limit the control of the goods that may be exercised by an HMRC officer by or under any other enactment.

CHAPTER 10

Acceptance of export declarations etc

Acceptance of export declarations

42.—(1) As soon as practicable after receiving an export declaration, HMRC must determine—

- (a) whether or not the export declaration has been made, and has been made available to HMRC, in accordance with provision made by or under this Part, and
- (b) whether or not the declaration is complete.

(2) Where goods must be made available for examination, HMRC are not required to make a determination under paragraph (1) before the goods have been made available for examination.

(3) Paragraph (1) is subject to the following—

- (a) regulation 28 (export declarations made orally: consequential provision);
- (b) regulation 29 (export declarations made by conduct: consequential provision);
- (c) regulation 33 (simplified export declaration and supplementary export declaration); and
- (d) regulation 45 (verification of export declarations).

Notification of acceptance of export declarations

43.—(1) If HMRC are satisfied that—

- (a) an export declaration has been made in respect of the goods, and has been made available to HMRC,
- (b) the goods have been made available for examination, and
- (c) the export declaration is complete,

HMRC must notify the person making the declaration that HMRC are so satisfied.

(2) A notification under paragraph (1) constitutes acceptance of the declaration by HMRC subject to the following provisions—

- (a) regulation 28 (export declarations made orally: consequential provision);
- (b) regulation 29 (export declarations made by conduct: consequential provision);
- (c) regulation 33 (simplified export declaration and supplementary export declaration); and
- (d) regulation 45 (verification of export declarations) (and it does not prevent the subsequent exercise of a power to verify the declaration).

Export declarations regarded as complete

44. For the purposes of regulations 42(1)(b) and 43(1)(c), an export declaration is regarded as complete only if—

- (a) all the information required to be included in the export declaration is included (in the appropriate places in it), and
- (b) all the documents required to accompany the export declaration do accompany it,

whether or not there are any inaccuracies in the information contained in the declaration or documents.

CHAPTER 11

Verification of export declarations etc

Verification of export declarations

45.—(1) An HMRC officer may verify an export declaration by taking any of the following steps—

- (a) steps to establish the entitlement of a person to make an export declaration and generally to determine whether the conditions for making the declaration are met, and
- (b) steps to establish the accuracy of an export declaration or any document required to accompany it.

(2) An HMRC officer may take any of the steps in paragraph (1) before or after, or at the same time as, accepting the declaration.

(3) An HMRC officer may repeat any of those steps as frequently as the officer considers appropriate.

(4) If an HMRC officer takes any of those steps before an export declaration is accepted, the officer—

- (a) may notify the person making the declaration that the declaration is to be treated as if it has been accepted by HMRC (whether or not it would have been accepted under Chapter 10), and
- (b) may make any amendments to the declaration that the officer considers appropriate.

(5) A notification under paragraph (4) constitutes the acceptance of the declaration by HMRC and, if applicable, as amended by an HMRC officer⁽¹⁷⁾.

Inaccuracies in export declarations

46.—(1) Paragraph (2) applies if an HMRC officer considers at any time that there is an inaccuracy in an export declaration (including as a result of an inaccuracy in a document accompanying it).

(2) The officer—

- (a) must inform the person making the declaration of the inaccuracy, and
- (b) must correct the declaration, or direct the person who has made the declaration or any other appropriate person to make the necessary corrections.

(3) Any liability to import duty in respect of any goods may be determined on the basis of the information contained in an export declaration as corrected (or required to be corrected) under paragraph (2).

(4) A notification is not required to be given under paragraph (2)(a) if an HMRC officer considers that doing so might prejudice an investigation that could result in legal proceedings (whether or not involving the person who would otherwise be notified).

CHAPTER 12

Amendment or withdrawal of export declarations

Amendment or withdrawal of export declarations

47.—(1) A person who has made an export declaration is entitled to amend it or withdraw it at any time before a relevant event occurs.

(2) For this purpose “a relevant event occurs” on the first occurrence of any of the following—

- (a) an HMRC officer indicating to the person that the officer intends to take steps to verify the export declaration;
- (b) an HMRC officer taking steps to verify the declaration;
- (c) HMRC accepting the declaration.

(3) Once the relevant event occurs, the person who has made the export declaration may amend or withdraw it only if—

- (a) a notification to amend or withdraw the declaration is given to an HMRC officer before the end of a period specified in a notice given by HMRC, and
- (b) an HMRC officer consents to the making of the amendment or the withdrawal.

Export declarations treated as withdrawn

48. An export declaration is treated as withdrawn if, after a period of 150 days beginning with the day of the release of the goods to a common export procedure, the goods are not exported in accordance with that procedure.

⁽¹⁷⁾ For further provision governing the steps which an officer may take, see section 52A and Parts 7 and 12 of CEMA 1979.

CHAPTER 13

Release to a common export procedure

Releasing goods to a common export procedure

- 49.**—(1) The release of goods to a common export procedure occurs when—
- (a) HMRC accepts an export declaration, and
 - (b) any other requirements which may be specified in a notice given by HMRC are met.
- (2) But HMRC must not release goods to a common export procedure before an HMRC officer has decided—
- (a) to take steps to verify the export declaration, or
 - (b) that the goods may be released to the procedure without an officer taking those steps.

CHAPTER 14

Discharge from a common export procedure

Discharging goods from a common export procedure

- 50.**—(1) Goods are discharged from a common export procedure when HMRC notify the person making the export declaration that the goods are discharged from that procedure and—
- (a) the goods have been presented to Customs on export,
 - (b) the goods have been exported, and
 - (c) the person who exported the goods, or a person on their behalf, has informed HMRC that the goods have been exported.
- (2) Sub-paragraphs (b) and (c) of paragraph (1) do not apply in respect of goods declared for a transit procedure, except in cases specified in a notice which may be given by HMRC.
- (3) In paragraph (1)(c), the person who exported the goods is required to inform HMRC that the goods have been exported, except if they secure that another person is to do it on their behalf.
- (4) If the person who exported the goods secures that another person (“P”) is to inform HMRC that the goods have been exported, P is required to do it.
- (5) Paragraphs (1)(c), (3) and (4) are subject to regulation 54(8) (goods carried by RoRo vehicles to and from RoRo listed locations: modifications in relation to export declarations).
- (6) Although, at the point the goods are discharged from a common export procedure they—
- (a) are not domestic goods, and
 - (b) cease to be under the control of an HMRC officer,
- nothing in this regulation prevents the subsequent exercise of a power to verify the export declaration.