
STATUTORY INSTRUMENTS

2019 No. 108

The Customs (Export) (EU Exit) Regulations 2019

PART 7

Customs agents

Application of sections 21 and 37(8) of the Act

55.—(1) Section 21(1) to (4) (Customs agents) of the Act applies to these Regulations as if, in both places, for “Customs declarations” the words “export declarations” were substituted.

(2) Section 37(8) (minor definitions) of the Act applies to these Regulations as if, in both places, for “a Customs declaration” the words “an export declaration” were substituted.

Residence or establishment in the United Kingdom

56.—(1) Except as provided by paragraph (2) and regulation 72(3) a person may not act as a Customs agent concerning a common export procedure unless the person is established in the United Kingdom.

(2) Where a person (“P”) acting as principal is not required to be established in the United Kingdom in order to carry out a matter concerning a common export procedure, a person may act as a Customs agent on behalf of P to carry out the matter and not be established in the United Kingdom.

Disclosure of an appointment

57.—(1) Where a person (“P”) appoints another person (“A”) to act on P’s behalf as a Customs agent, A must disclose that agency in each export declaration which is made by A as agent for P.

(2) Paragraph (1) does not apply—

- (a) to an appointment of a person as a Customs agent which is treated as disclosed by regulation 72(2)(a) (declarations made by customs representatives before exit day), or
- (b) where an export declaration is made by conduct as provided by Section 3 of Chapter 4 of Part 4 of these Regulations.

Disclosure of withdrawal of appointment

58.—(1) This regulation applies where disclosure of a person’s appointment as a Customs agent is required to be disclosed in an export declaration by regulation 57(1).

(2) Where the appointment is withdrawn, subject to paragraphs (4)(a) and (6)(b)(i), the principal must disclose the withdrawal by amending each export declaration in which disclosure of the appointment was required to be given.

(3) Paragraph (4) applies where—

- (a) an appointment in respect of an export declaration is withdrawn, and

- (b) the principal appoints another person (“C”) as a Customs agent in respect of the export declaration.
- (4) Where this paragraph applies, in respect of the export declaration C must—
 - (a) comply with paragraph (2) instead of the principal, and
 - (b) disclose with the amendment to the export declaration that C is acting as a Customs agent in respect of the export declaration.
- (5) Paragraph (6) applies where, in respect of an export declaration, a Customs agent originally acting in the capacity of—
 - (a) a direct agent becomes an agent acting in the capacity of an indirect agent⁽¹⁾, or
 - (b) an indirect agent becomes an agent acting in the capacity of a direct agent.
- (6) Where this paragraph applies, in respect of the export declaration—
 - (a) the original appointment is treated as withdrawn, and
 - (b) the Customs agent must—
 - (i) comply with paragraph (2) instead of the principal, and
 - (ii) disclose with the amendment to the export declaration the agent’s new capacity.
- (7) Paragraph (8) applies where a disclosure of withdrawal of appointment is required by this regulation and the requirement—
 - (a) applies once a relevant event occurs within the meaning of regulation 47(2) (amendment or withdrawal of export declarations), and
 - (b) in consequence, can be complied with only if the consent of an HMRC officer is given further to regulation 47(3)(b).
- (8) The consent of an HMRC officer is to be treated as given in relation to the making of the disclosure.

(1) See section 21(1) regarding indirect and direct agents.