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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.