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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 4*

*Export declarations made in paper form*

**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.