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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 6**

Simplifications to export declarations etc

*SECTION 1*

*Simplified export declaration process*

**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.