
STATUTORY INSTRUMENTS

2019 No. 108

The Customs (Export) (EU Exit) Regulations 2019

PART 6

Goods exported from RoRo listed locations

Goods carried by RoRo vehicles to and from RoRo listed locations: modifications in relation to export declarations

54.—(1) Paragraphs (2) to (7) apply to an export declaration in respect of goods which are carried by RoRo vehicles to, and are exported on RoRo vehicles from, RoRo listed locations.

(2) There is no requirement to make the goods available for examination except—

- (a) in cases specified in a notice which may be given by HMRC; or
- (b) if an HMRC officer requires that the goods are made available for examination at a place specified in a notice given by HMRC.

(3) Even if there is no requirement to make goods available for examination, regulation 12(2)(a) (eligibility of persons to make export declarations) applies as if there is that requirement.

(4) Even if goods are required to be made available for examination by or under paragraph (2), a notification for the purposes of regulation 40(5) (obligation to make goods available for examination) is not required except in circumstances which may be specified in a notice given by HMRC.

(5) The export declaration must not be amended or withdrawn⁽¹⁾ after it is made without the consent of an HMRC officer, other than to substitute one RoRo listed location for another.

(6) A notification of export of goods is deemed to have been given in respect of goods declared for a common export procedure which were carried by RoRo vehicles to, and are exported on RoRo vehicles from, RoRo listed locations.

(7) But paragraph (6) does not apply—

- (a) in cases specified in a notice which may be given by HMRC; or
- (b) if an HMRC officer requires that a notification of export of goods is given in respect of the goods.

(8) Regulation 50(1)(c), (3) and (4) (discharging goods from a common export procedure: requirement to inform HMRC that goods are exported) does not apply in cases specified in a notice given by HMRC.

(9) The cases that may be specified in that notice may include some or all goods in respect of which this regulation applies.

⁽¹⁾ See Chapter 12 of Part 4.