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STATUTORY INSTRUMENTS

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**2019 No. 108**

**The Customs (Export) (EU Exit) Regulations 2019**

**PART 11**

**Transitional and savings provisions**

**CHAPTER 5**

**Union goods moving out of the United Kingdom**

**Union goods moving out of the United Kingdom**

**70.**—(1) This Chapter applies to goods which immediately before exit day are Union goods and where—

- (a) before exit day, the goods are located in the United Kingdom;
- (b) the person (“P”) who owns, controls or possesses the goods intends the goods to be moved out of the United Kingdom—
  - (i) to another territory within the customs territory of the Union as the final place of destination of the goods; or
  - (ii) through another territory within the customs territory of the Union to a place of destination elsewhere; and
- (c) before exit day P causes the goods to commence their movement from the United Kingdom to the customs territory of the Union.

(2) Except in relation to goods to which paragraph (4) applies, the goods commence their movement from the United Kingdom—

- (a) in a case where P, or another person on behalf of P, takes the goods out of the United Kingdom, when P or that person collects the goods in order to take them out of the United Kingdom; or
- (b) in any other case, when P despatches the goods.

(3) Paragraph (4) applies—

- (a) to goods which are non-commercial goods or personal gifts on export; and
- (b) where an individual takes the goods out of the United Kingdom contained in the individual’s accompanied baggage on departure or by the goods being worn by the individual.

(4) The goods commence their movement from the United Kingdom when the aircraft, train or vessel on which P is to take the goods out of the United Kingdom is scheduled to depart.

(5) For the purposes of this regulation, it does not matter that in the course of the movement of goods to the customs territory of the Union that the goods may move temporarily elsewhere outside the customs territory of the Union before their arrival in that customs territory, so long as that movement occurs without the goods being required to be subject to a customs procedure.

(6) In this Chapter, “accompanied baggage on departure” and “personal gifts on export” have the same meaning as in Part 4(1).

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(1) See regulation 9.