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STATUTORY INSTRUMENTS

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**2019 No. 487**

**The Customs (Managed Transition  
Procedure) (EU Exit) Regulations 2019**

**PART 3**

**Exports**

**Application of Part 3**

- 8.**—(1) This Part applies in any case where—
- (a) an eligible person undertakes to export, and exports, goods from the United Kingdom;
  - (b) the goods are not excepted goods; and
  - (c) the export is to occur, and occurs—
    - (i) at a place specified in a public notice given by HMRC Commissioners; and
    - (ii) in circumstances which are so specified.
- (2) A person is an “eligible person” for the purposes of this Part if—
- (a) the person is of a description specified in a public notice given by HMRC Commissioners; and
  - (b) the person is not subject to a notice given by an HMRC officer under paragraph (3) in relation to the export.
- (3) An HMRC officer may give a notice to a person if, in the opinion of the officer, the person ought not to be regarded as a fit and proper person for the purposes of this Part.
- (4) A person is subject to a notice given by an HMRC officer under paragraph (3) from the time and date specified in the notice in relation to any export of goods after that time.
- (5) The time and date specified for the purposes of paragraph (4) must not be—
- (a) in a case where an HMRC officer is satisfied that the notice is received by the eligible person at the time it is given, earlier than the time the notice is given; or
  - (b) in all other cases, less than 72 hours after the notice is given.
- (6) An HMRC officer may, by notice, withdraw a notice given to a person under paragraph (3), and the person ceases to be subject to the notice under paragraph (3) from the day specified in the notice of withdrawal in relation to any export of goods on or after that day.
- (7) A decision by an HMRC officer that a person ought not to be regarded as a fit and proper person for the purposes of this Part is to be treated—
- (a) as a relevant decision for the purposes of Chapter 2 of Part 1 of the Finance Act 1994 (reviews and appeals); and
  - (b) as an ancillary matter for the purposes of section 16 of that Act (powers of appeal tribunal).
- (8) In this regulation—

- (a) any reference to the time a notice is given means the time at which the HMRC officer issues the notice;
- (b) “excepted goods” means goods of a description specified in a public notice given by HMRC Commissioners.

### **Making of a declaration for a common export procedure**

**9.**—(1) The eligible person may, by conduct of a description specified in a public notice given by HMRC Commissioners, declare the goods for a common export procedure for the purposes of regulation 5(a) of the Customs (Export) (EU Exit) Regulations 2019(1).

(2) An individual may make such a declaration, by such conduct, on behalf of the eligible person in any case specified in the public notice.

(3) The declaration—

- (a) is treated as constituting a notification of export of the goods from the United Kingdom for the purposes of regulation 51 of the Customs (Export) (EU Exit) Regulations 2019(2);
- (b) is treated for the purposes of Chapter 10 of Part 4 of those Regulations as if it had been accepted by HMRC at the time that the conduct occurs; and
- (c) no notification of acceptance of the export declaration is required to be made to the declarant under regulation 43(1) of those Regulations.

(4) Once the conduct occurs—

- (a) the goods are treated for the purposes of those Regulations as if they had been released to, and then immediately discharged from, the procedure;
- (b) the obligation to make goods available for examination under regulation 40 of those Regulations does not apply; and
- (c) no notification of discharge from the procedure is required to be made to the declarant under regulation 50(1) of those Regulations.

### **Completion of the export declaration**

**10.**—(1) This regulation applies where goods are declared for a common export procedure by conduct as provided for by regulation 9.

(2) Despite the declaration being treated as accepted by HMRC and the discharge of the goods from the procedure, the declaration must be completed by the provision to HMRC of further information in respect of the export of the goods that is specified in a public notice given by HMRC Commissioners.

(3) The information must be provided—

- (a) in the manner specified in, and otherwise in accordance with, provision made by a public notice given by HMRC Commissioners; and
- (b) before the end of the period specified in a public notice given by HMRC Commissioners.

(4) If an export declaration is not completed under this regulation, it is to be regarded as containing an inaccuracy for the purposes of regulation 46 of the Customs (Export) (EU Exit) Regulations 2019 (and references in that regulation to correcting an export declaration are to be read accordingly).

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(1) *S.I. 2019/108.* Regulation 5(a) provides that declaring goods for a common export procedure is one method by which an export of goods can be made in accordance with a procedure for the purposes of the applicable export provisions for the purposes of section 35(2) of the Act.

(2) Regulation 51 sets out the requirement of a notification of exportation of goods from the United Kingdom for the purposes of section 33(4) of the Act, which sets out when goods are presented to Customs on export.

## **Verification**

**11.** Nothing in this Part prevents the subsequent exercise of a power to verify an export declaration under the Customs (Export) (EU Exit) Regulations 2019.