
STATUTORY INSTRUMENTS

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.