
STATUTORY INSTRUMENTS

2023 No. 569

The Customs (Miscellaneous Amendments) Regulations 2023

Amendment of the Customs (Export) (EU Exit) Regulations 2019

- 3.—(1) The Customs (Export) (EU Exit) Regulations 2019(1) are amended as follows.
- (2) In regulation 2 (general interpretative provisions)(2) after the definition of “the UCC” insert—
- ““the UK sector of the continental shelf” means the areas designated by Order in Council under section 1(7) of the Continental Shelf Act 1964;”.
- (3) In regulation 8 (goods not required to be exported in accordance with the applicable export provisions)(3) omit paragraph (10).
- (4) In regulation 17 (export declarations made orally by an individual)(4)—
- (a) in paragraph (1)(c)(i) for “£1,500” substitute “the amount specified in a notice published by HMRC under regulation 17A(3)”;
- (b) in paragraph (1A) omit “on or before 19th June 2023”.
- (5) In regulation 17A(5) (export declarations that may be made orally or electronically)—
- (a) in paragraph (1)(e) for “£1,500” substitute “the amount specified in a notice published by HMRC”;
- (b) after paragraph (2) insert—
- “(3) HMRC must publish a notice specifying the amount at paragraph (1)(e) and in regulations 17, 21 and 21A.”.
- (6) In the opening words of regulation 20 (goods excluded from export declarations made by conduct)(6) for “24” substitute “24D”.
- (7) In regulation 21(1) (export declarations by conduct: certain goods with pedestrians)(7)—
- (a) in paragraph (c)(i) for “£1,500” substitute “the amount specified in a notice published by HMRC under regulation 17A(3)”;
- (b) in paragraph (e) omit “on or before 19th June 2023,”.
- (8) In regulation 21A(8) (export declarations that may be made by conduct or electronically) in paragraph (1)(e) for “£1,500” substitute “the amount specified in a notice published by HMRC under regulation 17A(3)”.

(1) [S.I. 2019/108](#); relevant amending instruments are [S.I. 2019/486](#), [S.I. 2019/487](#), [S.I. 2019/1215](#), [S.I. 2019/1346](#), [S.I. 2020/967](#), [S.I. 2020/1234](#), [S.I. 2020/1449](#), [S.I. 2020/1552](#), [S.I. 2021/478](#), [S.I. 2021/1156](#), [S.I. 2021/1205](#), [S.I. 2021/1347](#), [S.I. 2022/271](#) and [S.I. 2022/588](#).

(2) Regulation 2 was amended by [S.I. 2019/486](#), [S.I. 2019/1215](#), [S.I. 2019/1346](#).

(3) Regulation 8 was amended by [S.I. 2019/486](#), [S.I. 2019/1346](#), [S.I. 2020/1552](#).

(4) Regulation 17 was amended by [S.I. 2020/1234](#), [S.I. 2020/1552](#), [S.I. 2021/478](#), [S.I. 2022/271](#), [S.I. 2022/588](#).

(5) Regulation 17A was inserted by regulation 14 of [S.I. 2019/1215](#) and amended by [S.I. 2020/1552](#).

(6) Regulation 20 was amended by [S.I. 2019/1215](#), [S.I. 2020/1552](#), [S.I. 2022/271](#).

(7) Regulation 21 was amended by [S.I. 2019/486](#), [S.I. 2020/1234](#), [S.I. 2020/1552](#), [S.I. 2021/478](#), [S.I. 2021/1205](#), [S.I. 2022/271](#), [S.I. 2022/588](#).

(8) Regulation 21A was inserted by [S.I. 2019/1215](#) and amended by [S.I. 2020/1552](#).

(9) In regulation 22(1)(b) (export declarations by conduct: certain goods in vehicles)(9) omit “on or before 19th June 2023.”.

(10) After regulation 24C (export declarations by conduct: NATO forces)(10) insert—

“UK Continental Shelf simplified export procedure

24D.—(1) Subject to paragraph (4), an eligible person (P) may make an export declaration by the conduct specified in paragraph (2) in relation to the export of domestic goods by P to an installation on the UK sector of the continental shelf.

(2) The specified conduct is where—

- (a) P submits to a specified electronic system such information as may be required by a notice published by HMRC; and
- (b) P loads or allows the goods to be loaded from a location in Great Britain onto a vessel or aircraft destined for an installation on the UK sector of the continental shelf.

(3) HMRC must publish a notice specifying the electronic system for the purpose of paragraph (2)(a), the information required to be submitted, the form and manner in which that information must be provided and the time by which it must be submitted.

(4) Paragraph (1) does not apply where the goods exported are excise goods.

(5) In this regulation—

“eligible person” means a person who is an eligible person under regulation 26H (Persons eligible to use UK continental shelf simplifications) of CIDEER 2018;

“excise goods” means goods which are chargeable with excise duty and goods which are treated as chargeable with excise duty under section 23C of the Hydrocarbon Oil Duties Act 1979; and

“installation” means an artificial island, a fixed or floating installation or any other structure.”.

(11) In regulation 29 (export declarations by conduct: consequential provision)(11)—

(a) after paragraph (3C) insert—

“(3D) In relation to regulation 24D (UK continental shelf simplified export procedure), the following are (as the case may be) treated as, or deemed as, occurring at the time of the later of the completion of the conduct in regulation 24D(2) and the departure from Great Britain of the vessel or aircraft transporting the goods to the installation on the UK sector of the continental shelf—

- (a) notification of export of the goods;
- (b) acceptance of the export declaration; and
- (c) release of the goods to, and discharge of the goods from, a common export procedure.”;

(b) in paragraph (4) for “or (3C)” substitute “, (3C) or (3D)”.

(12) For regulation 33(6) (simplified export declaration and supplementary export declaration) substitute—

“(6) A supplementary export declaration must be made by no later than the end of the period specified in a notice published by HMRC”.

(9) Regulation 22 was amended by S.I. 2019/486, S.I. 2019/1215, S.I. 2020/1234, S.I. 2021/1205, S.I. 2022/271 and S.I. 2022/588.

(10) Regulation 24C was inserted by S.I. 2020/1552.

(11) Regulation 29 was amended by S.I. 2019/486, S.I. 2019/1215, S.I. 2019/1346, S.I. 2020/1552, S.I. 2021/1205.

(13) In regulation 38A(5)(b) (fixed transport installations)(**12**) for “the fourth working day after the end of the month in which the export was made”, substitute “the period specified in a notice published by HMRC.”.