
STATUTORY INSTRUMENTS

2019 No. 108

The Customs (Export) (EU Exit) Regulations 2019

PART 3

Goods exempt from applicable export provisions

Goods not required to be exported in accordance with the applicable export provisions

8.—(1) Goods are not required to be exported in accordance with the applicable export provisions⁽¹⁾ if they are goods mentioned in paragraphs (2) to (7)⁽²⁾.

(2) Goods in respect of which regulation 102 (retention of domestic status) of CIDEER 2018⁽³⁾ does not apply only because an exit summary declaration is not required.

(3) Goods which remain outside the United Kingdom for a temporary period and are—

- (a) motor road vehicles registered in the United Kingdom;
- (b) packaging, pallets and similar equipment, excluding containers, used for transportation and owned by a person established in the United Kingdom; or
- (c) non-commercial goods carried as part of the baggage which accompanies an individual when departing from the United Kingdom.

(4) Goods subject to a common transit procedure⁽⁴⁾ which were brought into the United Kingdom and are subsequently exported from the United Kingdom under that procedure.

(5) Goods in respect of which provision made by or under regulation 5 of and Schedule 4 (NATO forces) to the Customs Transit Procedures (EU Exit) Regulations 2018⁽⁵⁾ applies.

(6) Goods in respect of which regulation 3 (duty free stores) of the Excise Goods (Aircraft and Ship's Stores) Regulations 2015⁽⁶⁾ applies.

(7) Goods which are zero-rated for value added tax in accordance with section 30 of, and Group 8 (transport) of Schedule 8 (zero-rating) to, the Value Added Tax Act 1994⁽⁷⁾.

(8) In paragraph (3)(b), “containers” has the same meaning as in Article 1 of the Customs Convention on Containers, 1972, done at Geneva on 2 December 1972 under the auspices of the United Nations International Maritime Organisation⁽⁸⁾.

(1) See section 33(4) of the Act.

(2) See also section 36(5) (goods declared for outward processing procedure not required to be made in accordance with applicable export provisions).

(3) Regulation 102 of CIDEER 2018 is amended by regulation 61.

(4) See Part 1 of Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018.

(5) *S.I. 2018/1258*. See also the draft notice made under those provisions and available here: https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/763153/Transit_-_Notices_to_be_Made_Under.pdf. A hard copy is available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.

(6) *S.I. 2015/368*.

(7) *1994 c. 23*. Those provisions are to be amended by paragraph 94(4) of Schedule 8 (VAT amendments connected with withdrawal from EU) to the Act on a date to be appointed.

(8) Available electronically from: https://treaties.un.org/doc/Treaties/1975/12/19751206%2002-58%20AM/Ch_XI_A_15p.pdf. A hard copy is available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.

(9) In paragraph (4), “common transit procedure” has the meaning given by paragraph 1(2) of Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018.