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STATUTORY INSTRUMENTS

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**2019 No. 108**

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

**PART 2**

**Goods exported in accordance with applicable export provisions procedure**

**Procedure for purposes of applicable export provisions**

**5.** An export of goods is only made in accordance with a procedure for the purposes of the applicable export provisions<sup>(1)</sup> where—

- (a) the goods have been declared for a common export procedure; or
- (b) the export of the goods is deemed to have been made in accordance with a procedure for those purposes by regulation 7.

**Goods declared for a “common export procedure”**

**6.—(1)** Goods are declared for a “common export procedure” if an export declaration is made or treated as made that the goods, to which paragraph (3) applies, are to be exported from the United Kingdom.

(2) Paragraph (3) applies to the goods mentioned in it other than the exceptions in paragraph (4).

(3) The goods are—

- (a) domestic goods<sup>(2)</sup>;
- (b) goods subject to—
  - (i) a storage procedure<sup>(3)</sup>;
  - (ii) an inward processing procedure<sup>(4)</sup>;
  - (iii) an authorised use procedure<sup>(5)</sup>;
  - (iv) a temporary admissions procedure<sup>(6)</sup>; or
  - (v) a transit procedure<sup>(7)</sup>.

(4) The exceptions are any of the following goods—

- (a) goods exempt from the applicable export provisions in accordance with Part 3;
- (b) goods which are declared for an outward processing procedure<sup>(8)</sup>;
- (c) goods in respect of which a re-export notification is made;

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(1) See section 35(2) of the Act.

(2) See section 33 of the Act.

(3) See paragraph 2 of Schedule 2 to the Act.

(4) See paragraph 8 of Schedule 2 to the Act.

(5) See paragraph 13 of Schedule 2 to the Act.

(6) See paragraph 15 of Schedule 2 to the Act.

(7) See paragraph 5 of Schedule 2 to the Act.

(8) See section 36 of the Act.

- (d) goods in respect of which regulation 7 applies.

**Export of goods deemed to be made in accordance with procedure for purposes of applicable export provisions**

7.—(1) Exports of goods which are deemed to have been made in accordance with a procedure for the purposes of the applicable export provisions are those mentioned in paragraphs (2) or (3).

(2) Goods in respect of which—

- (a) a temporary storage declaration has been made;
- (b) one of the following is required and has been made—
  - (i) an exit summary declaration, or
  - (ii) a re-export notification;
- (c) a Customs declaration is not required and has not been made<sup>(9)</sup>; and
- (d) an HMRC officer is satisfied that they may be exported from the United Kingdom and they are exported.

(3) Goods in respect of which—

- (a) regulation 102 (retention of domestic status) of CIDEER 2018 applies; and
- (b) an HMRC officer is satisfied that they may be exported and they are exported.

(4) In paragraph (2)(a), “temporary storage declaration” has the same meaning as in regulation 8 (temporary storage declarations) of CIDEER 2018.

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<sup>(9)</sup> See paragraph 1(4) of Schedule 1 to the Act (obligation to make Customs declaration extinguished).