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STATUTORY INSTRUMENTS

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**2019 No. 108**

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

**PART 4**

Export declarations etc

CHAPTER 1

Preliminary

**Interpretation of Part**

**9.** In this Part—

“accompanied baggage on departure” means baggage which—

- (a) accompanies an individual when departing from the United Kingdom, or
- (b) would have accompanied the individual had the baggage not been delayed in transit from the United Kingdom;

“Customs office” means premises used by HMRC for the purposes of exercising its functions under the Act;

“EIDR electronic system” has the meaning given by regulation 36(4);

“EIDR export process” has the meaning given by regulation 36(1);

“EIDR records” has the meaning given by regulation 36(4);

“Oral and By conduct list” means the document entitled “List of Goods Applicable to Oral and By Conduct Declarations, version 1, dated 27 November 2018”(1);

“personal gifts on export” means goods contained within accompanied baggage on departure of a qualifying departing traveller which—

- (a) are intended for an individual’s personal use,
- (b) are not exported for commercial purposes, and
- (c) do not form part of a series of consignments of goods exported by the qualifying departing traveller;

“qualifying departing traveller” means an individual who—

- (a) is resident in the United Kingdom and is departing for a temporary stay outside the United Kingdom, or
- (b) is not resident in the United Kingdom and is departing after a temporary stay in the United Kingdom;

“simplified export declaration” and “supplementary export declaration” have the meanings given in regulation 33; and

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(1) Available electronically from: <https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal>. A hard copy is available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.

“simplified export declaration process” has the meaning given in regulation 31.