
STATUTORY INSTRUMENTS

2019 No. 108

The Customs (Export) (EU Exit) Regulations 2019

PART 4

Export declarations etc

CHAPTER 10

Acceptance of export declarations etc

Acceptance of export declarations

42.—(1) As soon as practicable after receiving an export declaration, HMRC must determine—

- (a) whether or not the export declaration has been made, and has been made available to HMRC, in accordance with provision made by or under this Part, and
- (b) whether or not the declaration is complete.

(2) Where goods must be made available for examination, HMRC are not required to make a determination under paragraph (1) before the goods have been made available for examination.

(3) Paragraph (1) is subject to the following—

- (a) regulation 28 (export declarations made orally: consequential provision);
- (b) regulation 29 (export declarations made by conduct: consequential provision);
- (c) regulation 33 (simplified export declaration and supplementary export declaration); and
- (d) regulation 45 (verification of export declarations).

Notification of acceptance of export declarations

43.—(1) If HMRC are satisfied that—

- (a) an export declaration has been made in respect of the goods, and has been made available to HMRC,
- (b) the goods have been made available for examination, and
- (c) the export declaration is complete,

HMRC must notify the person making the declaration that HMRC are so satisfied.

(2) A notification under paragraph (1) constitutes acceptance of the declaration by HMRC subject to the following provisions—

- (a) regulation 28 (export declarations made orally: consequential provision);
- (b) regulation 29 (export declarations made by conduct: consequential provision);
- (c) regulation 33 (simplified export declaration and supplementary export declaration); and
- (d) regulation 45 (verification of export declarations) (and it does not prevent the subsequent exercise of a power to verify the declaration).

Export declarations regarded as complete

44. For the purposes of regulations 42(1)(b) and 43(1)(c), an export declaration is regarded as complete only if—

- (a) all the information required to be included in the export declaration is included (in the appropriate places in it), and
- (b) all the documents required to accompany the export declaration do accompany it,

whether or not there are any inaccuracies in the information contained in the declaration or documents.