
STATUTORY INSTRUMENTS

2019 No. 108

The Customs (Export) (EU Exit) Regulations 2019

PART 4

Export declarations etc

CHAPTER 13

Release to a common export procedure

Releasing goods to a common export procedure

- 49.**—(1) The release of goods to a common export procedure occurs when—
- (a) HMRC accepts an export declaration, and
 - (b) any other requirements which may be specified in a notice given by HMRC are met.
- (2) But HMRC must not release goods to a common export procedure before an HMRC officer has decided—
- (a) to take steps to verify the export declaration, or
 - (b) that the goods may be released to the procedure without an officer taking those steps.