
STATUTORY INSTRUMENTS

2019 No. 108

The Customs (Export) (EU Exit) Regulations 2019

PART 4

Export declarations etc

CHAPTER 3

Eligibility of persons to make export declarations

Eligibility of persons to make export declarations

12.—(1) A person may make an export declaration in respect of goods if the requirements in paragraph (2) are met by that person.

(2) The requirements are—

(a) that the person is able to—

(i) make the goods available for examination, or

(ii) secure that the goods are made available for examination; and

(b) that, except where regulation 13 applies, the person is established in the United Kingdom.

Exceptions to the UK establishment requirement

13. The requirement that a person is established in the United Kingdom does not apply to any of the following—

(a) a person who makes an export declaration in respect of goods which are subject to a special Customs procedure⁽¹⁾ other than a storage procedure;

(b) a person who makes an export declaration as described in Sections 2 to 3 of Chapter 4 or regulation 25 (export declarations made in paper form: qualifying departing travellers);

(c) a Customs agent⁽²⁾ acting in that capacity.

(1) “Special Customs procedure” is defined in section 3(4) of the Act.

(2) See Part 7 for requirements of establishment in respect of Customs agents.