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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 4**

Form of export declarations and how they are made

*SECTION 5*

*Export declarations: consequential provision*

**Export declarations made orally: consequential provision**

**28.**—(1) This regulation applies in respect of goods where an export declaration is made orally as provided by Section 2.

(2) The following are (respectively) deemed as, or treated as, occurring when an HMRC officer gives the information described in regulation 15(1)(b)—

- (a) notification of export of the goods, and
- (b) acceptance of, and notification of acceptance of, the export declaration.

**Export declarations by conduct: consequential provision**

**29.**—(1) Paragraphs (2) to (4) apply in respect of goods where an export declaration is made by conduct as provided by Section 3.

(2) In relation to regulations 21 and 22—

- (a) notification of export of the goods is to be deemed as occurring on entering the channel of a Customs office or the lane past a Customs office; and
- (b) the following are to be treated as occurring on exiting the channel or the lane—
  - (i) acceptance of the export declaration; and
  - (ii) release of the goods to, and discharge of the goods from, a common export procedure.

(3) In relation to regulation 23, the following are (as the case may be) treated as, or deemed as, occurring when the goods are exported from the United Kingdom by the postal system in the normal course of post—

- (a) notification of export of the goods;
- (b) acceptance of the export declaration; and
- (c) release of the goods to, and discharge of the goods from, a common export procedure.

(4) Where paragraph (2) or (3) applies, no notification of acceptance of the export declaration, or notification of release to or notification of discharge from the common export procedure, is required to be made to the declarant.

(5) Where an export declaration in respect of goods subject to a temporary admission procedure is made by conduct as provided by regulation 24—

(a) notification of export of the goods is to be deemed as occurring on undertaking the conduct; and

(b) acceptance of the export declaration is to be treated as occurring on completing the conduct.

(6) Where paragraphs (5) applies, no notification of acceptance of the export declaration is required to be made to the declarant.