
STATUTORY INSTRUMENTS

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 2

Export declarations made orally

General provisions applying to export declarations made orally

- 15.**—(1) An individual makes an export declaration orally only if—
- (a) the individual—
 - (i) makes the declaration to an HMRC officer at a Customs office,
 - (ii) identifies the goods in respect of which the declaration is made, and
 - (iii) where paragraph (2) applies, identifies the person on whose behalf the goods are exported; and
 - (b) the officer informs the individual that the officer is satisfied that the declaration is being made.
- (2) An individual may make an export declaration orally on behalf of another person (“P”) where—
- (a) the individual is an employee or officer of P,
 - (b) the goods to which the export declaration relates are exported by P, and
 - (c) the individual has the authority of P to make the declaration.
- (3) An individual does not make an export declaration orally under this Section if, before an export declaration is purportedly made orally, an export declaration has, in respect of that export of goods, been made in another form.

Goods excluded from export declarations made orally

- 16.** Despite regulations 17 and 18, an export declaration is not made orally in respect of goods which are the subject of—
- (a) an application for repayment or remission of import duty which has not been rejected or otherwise determined;
 - (b) a tariff suspension further to any regulations made under section 12 of the Act;
 - (c) a restriction on export imposed under an enactment; or

- (d) insofar as it is retained EU law under the European Union (Withdrawal) Act 2018⁽¹⁾, a measure provided for under Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products⁽²⁾.

Export declarations made orally by an individual

17. An individual may make an export declaration orally in respect of any of the following goods—

- (a) non-commercial goods;
- (b) personal gifts on export;
- (c) goods where—
 - (i) the value of the goods does not exceed £900, and
 - (ii) the weight of the goods does not exceed 1000kg;
- (d) goods which—
 - (i) are a means of transport subject to registration in the United Kingdom, and
 - (ii) are subject to any further conditions provided in a notice which may be given by HMRC;
- (e) any spare parts, accessories and equipment connected to that means of transport;
- (f) fodder and feeding stuffs accompanying animals for the purpose of feeding them during their exportation.

Export declarations made orally: certain goods subject to temporary admissions procedure

18. An individual may make an export declaration orally, in respect of goods subject to a temporary admissions procedure⁽³⁾ at the time the export declaration is made, if—

- (a) the individual is a qualifying departing traveller who made, or was otherwise capable of making, in respect of those goods, the Customs declaration for that procedure orally in accordance with regulation 20(1) (temporary admissions procedure: musical instruments) of CIDEER 2018; or
- (b) the individual made, or was otherwise capable of making, in respect of those goods, the Customs declaration for that procedure orally in accordance with regulations 20(2) or 21 (temporary admissions procedure: packaging, broadcast equipment, disaster relief material and miscellaneous goods) of CIDEER 2018; and

in either case, irrespective of whether the Customs declaration was actually made orally for that procedure.

(1) 2018 c.16.

(2) Available electronically from <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32013R1308&from=EN>. A hard copy is available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London.

(3) See paragraph 19 of Schedule 2 to the Act regarding the discharge of the temporary admission procedure where an export is made in accordance with the common export procedure.