
STATUTORY INSTRUMENTS

2019 No. 108

The Customs (Export) (EU Exit) Regulations 2019

PART 4

Export declarations etc

CHAPTER 8

Obligation to make goods available for examination

Obligation to make goods available for examination

40.—(1) Goods, in respect of which an export declaration has been made, must be made available for examination at an appropriate place within a period of 30 days beginning with the day on which the declaration was made.

(2) But paragraph (1) does not apply to goods which are exported by being transported through a fixed transport installation.

(3) The person who made the export declaration in respect of the goods is required to make the goods available for examination, except if they secure that another person is to do it on their behalf.

(4) If a person secures that another person (“P”) is to make the goods available for examination on their behalf, P is required to make the goods available for examination.

(5) A person required to make goods available for examination must give HMRC a notification setting out when and where the goods are to be made so available.

(6) Further requirements about making the goods available for examination may be specified in a notice given by HMRC including, in particular, the following—

- (a) the method by which goods are to be made available for examination;
- (b) any documents which must be provided when the goods are made available for examination;
- (c) where the goods are to be made available for examination;
- (d) requirements in relation to the notification in paragraph (5), including, for example, the form in which it is to be made; and
- (e) the period of time within which the goods are to be made available for examination.

(7) In this regulation—

- (a) an “appropriate place” is a place specified in a notice given by HMRC for the examination of goods in respect of which an export declaration has been made; and
- (b) a “fixed transport installation” means a pipe-line within the meaning of section 1 of CEMA 1979 or another technical means used for the continuous transport of goods such as electricity, gas or oil.

(8) This regulation is subject to regulation 37 and Part 6 (goods exported from RoRo listed locations).