
STATUTORY INSTRUMENTS

2019 No. 108

The Customs (Export) (EU Exit) Regulations 2019

PART 4

Export declarations etc

CHAPTER 9

Control of goods

Control of goods where export declaration is made

41.—(1) The goods in respect of which an export declaration is made are subject to the control of any HMRC officer throughout the period beginning with the acceptance of the export declaration and ending when—

- (a) they are exported from the United Kingdom;
- (b) they are forfeited or destroyed; or
- (c) the export declaration in respect of the goods is amended so that it no longer applies to the goods or is withdrawn.

(2) The control that may be exercised by an officer includes the requirements mentioned in paragraph (3).

(3) An officer may require a person—

- (a) to provide information (and documents) to the officer as specified by that officer,
- (b) to handle the goods, or otherwise deal with them, in accordance with instructions given by the officer (whether given orally or in any other way), or
- (c) to keep the goods in any place specified by the officer, and

in each case the requirement must be complied with immediately or at a time specified by the officer.

(4) This regulation does not limit the control of the goods that may be exercised by an HMRC officer by or under any other enactment.