
STATUTORY INSTRUMENTS

2019 No. 108

The Customs (Export) (EU Exit) Regulations 2019

PART 5

Presentation of goods on export

Notification of export

51.—(1) Goods which must be presented to Customs on export are—

- (a) goods declared for a common export procedure;
- (b) goods in respect of which regulation 7 (export of goods deemed to be made in accordance with procedure for purposes of applicable export provisions) applies; and
- (c) goods declared for an outward processing procedure⁽¹⁾.

(2) A notification of export of goods⁽²⁾ from the United Kingdom must be given, or be deemed to have been given⁽³⁾, to HMRC by—

- (a) the person who exports the goods;
- (b) a person on whose behalf another person exports the goods;
- (c) a person who is responsible for the carriage of goods when they are exported; or
- (d) a person who made an export declaration in respect of the goods.

(3) A person mentioned in paragraph (2) is required to give the notification of export of goods to HMRC (or be deemed to have given it) except where another person mentioned in that paragraph has given it, or is deemed to have given it, prior to the export of the goods.

(4) The notification must be given at the place from where the goods are exported, except in respect of the cases specified in a public notice given by HMRC Commissioners.

(5) In any case, the notification must only be given at a place specified in a public notice given by HMRC Commissioners.

(6) The notification must—

- (a) contain the matters specified in, and be accompanied by the documents specified in, a public notice given by HMRC Commissioners;
- (b) be made in the form and manner specified in the public notice; and
- (c) be made at a time specified in the public notice.

(7) HMRC Commissioners must publish a public notice specifying the matters referred to in paragraphs (4) to (6).

(1) See section 36 of the Act.

(2) See section 34(3) of the Act.

(3) See regulations 28 (export declarations made orally: consequential provision), 29 (export declarations by conduct: consequential provision) and regulation 54 (goods carried by RoRo vehicles to and from RoRo listed locations: modifications in relation to export declarations).

(8) That public notice may also, for example, specify details about the following matters to be included in the notification of export or a document accompanying it made in respect of the goods—

- (a) the person making the notification;
- (b) the goods; and
- (c) any export declaration, declaration for the outward processing procedure, exit summary declaration, or re-export notification.