

---

STATUTORY INSTRUMENTS

---

**2019 No. 108**

**The Customs (Export) (EU Exit) Regulations 2019**

**PART 4**

Export declarations etc

**CHAPTER 3**

Eligibility of persons to make export declarations

**Exceptions to the UK establishment requirement**

**13.** The requirement that a person is established in the United Kingdom does not apply to any of the following—

- (a) a person who makes an export declaration in respect of goods which are subject to a special Customs procedure<sup>(1)</sup> other than a storage procedure;
- (b) a person who makes an export declaration as described in Sections 2 to 3 of Chapter 4 or regulation 25 (export declarations made in paper form: qualifying departing travellers);
- (c) a Customs agent<sup>(2)</sup> acting in that capacity.

---

<sup>(1)</sup> “Special Customs procedure” is defined in section 3(4) of the Act.

<sup>(2)</sup> See Part 7 for requirements of establishment in respect of Customs agents.