
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

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⁽¹⁾ 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) 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.