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STATUTORY INSTRUMENTS

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**2019 No. 108**

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

**PART 1**

**Introductory provisions**

**General interpretative provisions**

**2. In these Regulations—**

“the Act” means the Taxation (Cross-border Trade) Act 2018;

“acceptance”, “accept” and “notification of acceptance”, in respect of an export declaration, are to be construed in accordance with Chapter 10 of Part 4;

“available for examination”, in respect of goods made available for examination or making goods available for examination, is to be construed in accordance with regulation 40;

“CIDEER 2018” means the Customs (Import Duty) (EU Exit) Regulations 2018(1);

“common export procedure”, in relation to goods declared for it, has the meaning given in regulation 6;

“CSPOP 2018” means the Customs (Special Procedures and Outward Processing) EU Exit Regulations 2018(2);

“discharge”, in relation to discharging goods from a common export procedure, is to be construed in accordance with regulation 50 (and references to goods “discharged” from that procedure are to be construed accordingly);

“exit summary declaration” has the same meaning as it has in Article 5(10) of the UCC;

“export declaration” means a declaration for the common export procedure made or treated as made in accordance with Part 4;

“non-commercial goods” means goods—

- (a) which are provided by one individual to another,
- (b) where no payment is made, directly or indirectly, for the goods by the recipient,
- (c) which are for the personal use of the recipient, and
- (d) which do not form part of a series of consignments of goods made between the individuals;

“notification of export” is to be construed in accordance with section 34 of the Act and Part 5;

“re-export notification” has the same meaning as it has in Article 5(14) of the UCC;

“release”, in relation to releasing goods from a common export procedure, is to be construed in accordance with regulation 49 (and references to goods “released” to that procedure are to be construed accordingly);

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(1) [S.I. 2018/1248](#).

(2) [S.I. 2018/1249](#).

“the UCC” means Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code; and  
“verification” and “verify”, in respect of an export declaration, are to be construed in accordance with Chapter 12 of Part 4.