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STATUTORY INSTRUMENTS

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**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 3*

*Export declarations made by conduct*

**Export declarations by conduct: certain goods subject to temporary admissions procedure**

**24.** An individual may make an export declaration by the conduct described in regulations 21(2) or 22(2), in respect of goods subject to a temporary admissions procedure, 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 by conduct in accordance with regulation 27(1) and (2) (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 by conduct in accordance with regulation 27(1) and (2), or (3) (temporary admissions procedure: disaster relief material and miscellaneous goods) of CIDEER 2018; and

in either case, irrespective of whether the Customs declaration was actually made by conduct for that procedure.