
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 5

Export declarations: consequential provision

Export declarations made orally: consequential provision

28.—(1) This regulation applies in respect of goods where an export declaration is made orally as provided by Section 2.

(2) The following are (respectively) deemed as, or treated as, occurring when an HMRC officer gives the information described in regulation 15(1)(b)—

- (a) notification of export of the goods, and
- (b) acceptance of, and notification of acceptance of, the export declaration.