
STATUTORY INSTRUMENTS

2019 No. 108

The Customs (Export) (EU Exit) Regulations 2019

PART 4

Export declarations etc

CHAPTER 10

Acceptance of export declarations etc

Acceptance of export declarations

- 42.**—(1) As soon as practicable after receiving an export declaration, HMRC must determine—
- (a) whether or not the export declaration has been made, and has been made available to HMRC, in accordance with provision made by or under this Part, and
 - (b) whether or not the declaration is complete.
- (2) Where goods must be made available for examination, HMRC are not required to make a determination under paragraph (1) before the goods have been made available for examination.
- (3) Paragraph (1) is subject to the following—
- (a) regulation 28 (export declarations made orally: consequential provision);
 - (b) regulation 29 (export declarations made by conduct: consequential provision);
 - (c) regulation 33 (simplified export declaration and supplementary export declaration); and
 - (d) regulation 45 (verification of export declarations).