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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 13

Release to a common export procedure

**Releasing goods to a common export procedure**

- 49.**—(1) The release of goods to a common export procedure occurs when—
- (a) HMRC accepts an export declaration, and
  - (b) any other requirements which may be specified in a notice given by HMRC are met.
- (2) But HMRC must not release goods to a common export procedure before an HMRC officer has decided—
- (a) to take steps to verify the export declaration, or
  - (b) that the goods may be released to the procedure without an officer taking those steps.