STATUTORY INSTRUMENTS

2019 No. 108

The Customs (Export) (EU Exit) Regulations 2019

PART 7

Customs agents

Residence or establishment in the United Kingdom

- **56.**—(1) Except as provided by paragraph (2) and regulation 72(3) a person may not act as a Customs agent concerning a common export procedure unless the person is established in the United Kingdom.
- (2) Where a person ("P") acting as principal is not required to be established in the United Kingdom in order to carry out a matter concerning a common export procedure, a person may act as a Customs agent on behalf of P to carry out the matter and not be established in the United Kingdom.