
STATUTORY INSTRUMENTS

2019 No. 108

The Customs (Export) (EU Exit) Regulations 2019

PART 11

Transitional and savings provisions

CHAPTER 2

Continued effect and cessation of effect of the EUCL, evidence and verification

Evidence required by notice

65.—(1) HMRC may notify a person to provide evidence to HMRC concerning any of the following in relation to goods to which this Part applies—

- (a) whether or not the goods are non-Union goods;
 - (b) which of the following the goods are subject to—
 - (i) the export procedure;
 - (ii) a re-export declaration;
 - (iii) an exit summary declaration; or
 - (iv) a re-export notification;
 - (c) the customs formalities which have been completed in respect of the goods immediately before exit day; or
 - (d) any other matter which enables HMRC to determine whether or not the EUCL continues or ceases to have effect in relation to the goods on or after exit day.
- (2) HMRC must in, or with, the notification state by when compliance is required.
- (3) HMRC may publish a notice specifying—
- (a) the type of evidence which may be required when a notification is given, and
 - (b) the form and manner in which evidence is to be provided to HMRC.