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STATUTORY INSTRUMENTS

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**2019 No. 108**

**The Customs (Export) (EU Exit) Regulations 2019**

**PART 2**

**Goods exported in accordance with applicable export provisions procedure**

**Export of goods deemed to be made in accordance with procedure for purposes of applicable export provisions**

7.—(1) Exports of goods which are deemed to have been made in accordance with a procedure for the purposes of the applicable export provisions are those mentioned in paragraphs (2) or (3).

(2) Goods in respect of which—

- (a) a temporary storage declaration has been made;
- (b) one of the following is required and has been made—
  - (i) an exit summary declaration, or
  - (ii) a re-export notification;
- (c) a Customs declaration is not required and has not been made<sup>(1)</sup>; and
- (d) an HMRC officer is satisfied that they may be exported from the United Kingdom and they are exported.

(3) Goods in respect of which—

- (a) regulation 102 (retention of domestic status) of CIDEER 2018 applies; and
- (b) an HMRC officer is satisfied that they may be exported and they are exported.

(4) In paragraph (2)(a), “temporary storage declaration” has the same meaning as in regulation 8 (temporary storage declarations) of CIDEER 2018.

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(1) See paragraph 1(4) of Schedule 1 to the Act (obligation to make Customs declaration extinguished).