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STATUTORY INSTRUMENTS

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**2019 No. 1215**

**The Customs and Excise (Miscellaneous Provisions  
and Amendments) (EU Exit) Regulations 2019**

**PART 5**

Miscellaneous amendments

**Amendment of the Customs (Export) (EU Exit) Regulations 2019**

**14.**—(1) The Customs (Export) (EU Exit) Regulations 2019(1) are amended as follows.

(2) In regulation 2 (general interpretative provisions), in the definition of “export declaration” for “the” substitute “a”.

(3) In regulation 6 (goods declared for a “common export procedure”) in paragraph (3)(b)(iv) for “admissions” substitute “admission”.

(4) In regulation 9 (interpretation of Part)—

(a) the existing provisions become paragraph (1) of that regulation;

(b) in that paragraph—

(i) after the definition of “accompanied baggage on departure” insert—

““customs and excise airport” has the meaning given by section 21(7) of CEMA 1979;”;

(ii) after the definition of “EIDR records” insert—

““excise duty” has the same meaning as in section 49 of the Act;”;

(iii) after the definition of “personal gifts on export” insert—

““pleasure craft” means a vessel which, at the time of its departure from the United Kingdom, is being used for private recreational purposes;

“port” has the meaning given in section 1 of CEMA 1979;

“private aircraft” has the meaning given in paragraph 1 of Schedule 1 to the Air Navigation Order 2016;”

(iv) at the end of the definitions of “simplified export declaration” and “supplementary export declaration” omit “and”;

(v) at the end of the definition of “simplified export declaration process” insert “; and”

(vi) at the end insert—

“small vehicle” means a small vehicle within the meaning given in section 108(1) of the Road Traffic Act 1988, which is—

(a) used for the purpose of carrying goods in the course of the business of the person who owns or has the right to use the vehicle; and

- (b) where those goods are not being carried under a contract for transportation;”;
- (c) after that paragraph insert—
  - “(2) The reference in the definition of “small vehicle” to a person having the right to use a vehicle does not, in relation to a motor vehicle, include a reference to a person whose right to use the vehicle derives only from their having paid, or undertaken to pay, for the use of the vehicle and its driver for a particular journey.”.
- (5) In regulation 16 (goods excluded from export declarations made orally)—
  - (a) at the end of paragraph (c), omit “or”;
  - (b) at the end of paragraph (d), insert “; or”;
  - (c) after paragraph (d), insert—
    - “(e) a declaration made under regulation 15(2) in respect of either non-commercial goods or personal gifts on export”.
- (6) After regulation 17 (export declarations made orally by an individual), insert—

**“Export declarations that may be made orally or electronically**

- 17A.—**(1) Where an individual may make an export declaration orally under Section 2 (export declarations made orally), the individual may instead make an export declaration in accordance with the electronic form specified in the public notice made under regulation 14(1)
- (a) if all of the following conditions are met—
    - (a) the individual making the declaration is a qualifying departing traveller;
    - (b) the declaration is made within the period of time specified in a notice published by HMRC;
    - (c) the goods are—
      - (i) contained within the individual’s accompanied baggage; or
      - (ii) carried by a small vehicle driven by the individual, or in which the individual is a passenger;
    - (d) the goods are not personal gifts or non-commercial goods;
    - (e) the value of the goods does not exceed £900;
    - (f) the weight of the goods does not exceed 1000 kg;
    - (g) the goods are not subject to excise duty; and
    - (h) the goods are not subject to a restriction on export imposed under an enactment.
  - (2) HMRC must publish a notice specifying the period of time in which a declaration must be made for the purposes of this regulation and regulation 21A(b)(2).”.
  - (7) In regulation 18 (export declarations made orally: certain goods subject to temporary admissions procedure) for “admissions”, in each place it occurs, substitute “admission”.
  - (8) In regulation 20 (goods excluded from export declarations made by conduct)—
    - (a) at the end of paragraph (c), omit “or”;
    - (b) at the end of paragraph (d), insert “; or”;
    - (c) after paragraph (d), insert—

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(2) Regulation 21A(b) is inserted by regulation 14(9) of these Regulations.

“(e) a declaration made under regulation 19(2) in respect of either non-commercial goods or personal gifts on export”.

(9) After regulation 21 (export declarations by conduct: certain goods with pedestrians), insert—

**“Export declarations that may be made by conduct or electronically**

**21A.** Where an individual may make an export declaration by conduct under Section 3 (export declarations made by conduct), the individual may instead make an export declaration in accordance with the electronic form specified in the public notice made under regulation 14(1)(a) if all of the following conditions are met—

- (a) the individual making the declaration is a qualifying departing traveller;
- (b) the declaration is made within the period of time specified in a notice published by HMRC under regulation 17A(2);
- (c) the goods are—
  - (i) contained within the individual’s accompanied baggage; or
  - (ii) carried by a small vehicle driven by the individual, or in which the individual is a passenger;
- (d) the goods being exported are not personal gifts or non-commercial goods;
- (e) the value of the goods does not exceed £900;
- (f) the weight of the goods does not exceed 1000 kg;
- (g) the goods are not subject to excise duty; and
- (h) the goods are not subject to a restriction on export imposed under an enactment.”.

(10) In regulation 22(1)(a) (export declarations by conduct: certain goods in vehicles) at the beginning insert “except where an individual is making an export declaration by conduct on behalf of another person under regulation 19(2),”.

(11) In regulation 24 (export declarations by conduct: certain goods subject to temporary admissions procedure)—

- (a) for “admissions”, in each place it occurs, including the heading, substitute “admission”;
- (b) at the beginning insert—
  - “(1) This regulation applies where an individual may not make an export declaration by conduct under regulation 21 or 22.”;
- (c) the existing provisions become paragraph (2) of that regulation;
- (d) in that paragraph, in the words before sub-paragraph (a) after “22(2)” insert “or (5)”;
- (e) after that paragraph insert—

“(3) An individual may make an export declaration by the conduct described in regulation 22(5), in respect of goods subject to a temporary admission procedure, if the individual made, or was otherwise capable of making, in respect of those goods, the Customs declaration for that procedure by conduct in accordance with regulation 27A (temporary admission procedure: goods imported at RoRo listed locations) of CIDEER 2018, irrespective of whether the Customs declaration was actually made by conduct for that procedure.”.

(12) After regulation 24 (export declarations by conduct: certain goods subject to temporary admissions procedure) insert—

**“Export declarations by conduct: pleasure craft**

**24A.**—(1) An individual may make an export declaration by the conduct referred to in paragraph (2) in respect of goods which are a pleasure craft.

(2) The conduct referred to is where the individual leaves United Kingdom waters in the pleasure craft.

**Export declarations by conduct: private aircraft**

**24B.**—(1) An individual may make an export declaration by the conduct referred to in paragraph (2) in respect of goods which are a private aircraft if the aircraft leaves the United Kingdom from—

- (a) a customs and excise airport; or
- (b) any other place from which the individual is permitted to depart by HMRC Commissioners under section 21(3) of CEMA 1979.

(2) The conduct referred to is where the individual leaves the United Kingdom in the private aircraft.”.

(13) In regulation 28 (export declarations made orally: consequential provision)—

- (a) in paragraph (2)—
  - (i) in sub-paragraph (a) omit “and”;
  - (ii) at the end of sub-paragraph (b), before the full stop insert “, and”;
  - (iii) after sub-paragraph (b) insert—
    - “(c) release of the goods to a common export procedure”;
- (b) after paragraph (2) insert—
  - “(3) Discharge of the goods from a common export procedure is to be treated as occurring on export of the goods from the United Kingdom.
  - (4) No notification of discharge from a common export procedure is required to be made to the declarant.”.

(14) In regulation 29 (export declarations by conduct: consequential provisions)—

- (a) after paragraph (3) insert—
  - “(3A) In relation to regulation 24A, the following are (as the case may be) treated as, or deemed as, occurring when the pleasure craft leaves United Kingdom waters—
    - (a) notification of export of the goods;
    - (b) acceptance of the export declaration; and
    - (c) release of the goods to, and discharge of the goods from, a common export procedure.
  - (3B) In relation to regulation 24B, the following are (as the case may be) treated as, or deemed as, occurring when the private aircraft leaves the United Kingdom—
    - (a) notification of export of the goods;
    - (b) acceptance of the export declaration; and
    - (c) release of the goods to, and discharge of the goods from, a common export procedure.”;
- (b) in paragraph (4)—
  - (i) for “or (3)” substitute “, (3), (3A) or (3B)”;
  - (ii) omit “, or notification of release to”;

- (iii) for “the common export procedure” substitute “a common export procedure”;
  - (c) in paragraph (5)—
    - (i) in sub-paragraph (a) omit “and”;
    - (ii) for sub-paragraph (b) substitute—
      - “(b) the following are to be treated as occurring on completing the conduct—
        - (i) acceptance of the export declaration; and
        - (ii) release of the goods to a common export procedure; and”;
    - (iii) after sub-paragraph (b) insert—
      - “(c) discharge of the goods from a common export procedure is to be treated as occurring on export of the goods from the United Kingdom.”;
  - (d) in paragraph (6) after “export declaration” insert “, or notification of discharge from a common export procedure,”.
- (15) After regulation 29 (export declarations by conduct: consequential provision), insert—

**“Export declarations: miscellaneous consequential provisions**

**29A.**—(1) This regulation applies in respect of goods where an export declaration has been made in an electronic form under regulation 17A or regulation 21A.

(2) Notification of export of the goods is to be deemed as occurring—

- (a) if the goods are carried in the accompanied baggage of an individual who is a pedestrian, when the individual enters the last channel of a Customs office available to the individual to make an export declaration prior to departing from the United Kingdom;
- (b) if the goods are—
  - (i) carried by a small vehicle driven by an individual or in which they are a passenger; and
  - (ii) not being exported from a RoRo listed location,  
at the time the vehicle enters the lane past a Customs office where that Customs office is the last office available to the individual to make an export declaration before departure from the United Kingdom and the lane is designated as a lane to be used for the purpose of making an export declaration; and

- (c) if the goods are—
  - (i) carried by a small vehicle driven by an individual or in which they are a passenger; and
  - (ii) being exported from a RoRo listed location,  
at the time the vehicle drives across the boundary of the RoRo listed location.

(3) In relation to this regulation, discharge of the goods from a common export procedure is to be treated as occurring when the goods are exported from the United Kingdom.

(4) “RoRo listed location” has the same meaning as in Part 6.

**Further deemed notification of export**

**29B.**—(1) Notification of export of the goods is deemed to have been given at the time the goods are exported if all the conditions specified in paragraph (2), and at least one of the supplementary conditions specified in paragraph (3), are met.

(2) The conditions are—

- (a) the goods are being exported by a qualifying departing traveller;
- (b) the goods are—
  - (i) contained within the individual’s accompanied baggage; or
  - (ii) carried by a small vehicle driven by the individual, or in which the individual is a passenger; and
- (c) the goods being exported are not personal gifts or non-commercial goods.

(3) The supplementary conditions are—

- (a) the value of the goods exceeds £900;
- (b) the weight of the goods exceeds 1000 kg;
- (c) the goods are subject to excise duty; or
- (d) the goods are subject to a restriction on export imposed under an enactment.

**Goods not requiring examination**

**29C.**—(1) Subject to paragraph (2), there is no requirement to make goods available for examination if—

- (a) notification of export of the goods is deemed to have been given under regulation 29B(1); and
- (b) the goods are exported from a location specified in a notice published by HMRC.

(2) Paragraph (1) does not apply—

- (a) in cases of a type specified in a notice published by HMRC; or
- (b) if an HMRC officer requires that the goods are made available for examination.

(3) Where paragraph (1) applies, regulation 12(2)(a) (eligibility of persons to make export declarations) applies as if there is that requirement to make the goods available for examination.

(4) Where paragraph (2) applies, a notification for the purposes of regulation 40(5) (obligation to make goods available for examination) is not required except in circumstances which are specified in a notice published by HMRC.

(5) HMRC must publish a notice specifying the matters referred to in paragraphs (1)(b).

(6) HMRC may publish a notice specifying the matters referred to in paragraphs (2)(a) and (4).”.

(16) In regulation 39(2)(a) (export declarations for different types of goods in a consignment) for “import” substitute “export”.

(17) For regulation 47 substitute—

**“Amendment or withdrawal of export declarations**

**47.**—(1) A person who has made an export declaration is entitled to withdraw it at any time before the first occurrence of any of the following events—

- (a) an HMRC officer indicating to the person that the officer intends to take steps to verify the export declaration;

- (b) an HMRC officer taking steps to verify the declaration;
  - (c) HMRC accepting the declaration.
- (2) A person may withdraw an export declaration after an event listed in paragraph (1)(a) to (c) has occurred if—
- (a) a notification to withdraw the declaration is given to an HMRC officer before the end of a period specified in a notice given by HMRC; and
  - (b) an HMRC officer consents to the withdrawal.
- (3) A person who has made an export declaration is entitled to amend it at any time before the first occurrence of any of the following events—
- (a) an HMRC officer indicating to the person that the officer intends to take steps to verify the export declaration;
  - (b) an HMRC officer taking steps to verify the declaration;
  - (c) where regulation 54 does not apply, HMRC accepting the declaration; or
  - (d) where regulation 54 applies, the RoRo vehicle crossing the boundary of a RoRo listed location.
- (4) A person may amend an export declaration after an event listed in paragraph (3)(a) to (d) has occurred if—
- (a) a notification to amend the declaration is given to an HMRC officer before the end of a period specified in a notice given by HMRC; and
  - (b) an HMRC officer consents to the making of the amendment.
- (5) In this regulation ‘RoRo listed location’ and ‘RoRo vehicle’ have the same meaning as in Part 6.”.
- (18) In regulation 54(5) (goods carried by RoRo vehicles to and from RoRo listed locations: modifications in relation to export declarations) for the words “one RoRo listed location for another” substitute “information of a description specified in a notice given by HMRC”.