
STATUTORY INSTRUMENTS

2019 No. 486

The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019

Export procedures

- 9.—(1) The Customs (Export) (EU Exit) Regulations 2019 are amended as follows.
- (2) In regulation 2(1)—
- (a) in the appropriate place, insert ““onward export notification” means a notification given in accordance with Part 8A;”;
 - (b) omit the definition of “re-export notification”; and
 - (c) in the definition of “release”, for “from” substitute “to”.
- (3) In regulation 6, in paragraph (4)(c), for “a re-export notification” substitute “an onward export notification”.
- (4) In regulation 7—
- (a) in paragraph (1), after “(2)” insert “, (2A)”;
 - (b) in paragraph (2), for paragraph (b) substitute—
“ (b) an exit summary declaration is required and has been made;”;
 - (c) after paragraph (2) insert—
“(2A) Goods in respect of which Part 8A (onward export notifications) applies.”.
- (5) In regulation 8(1) for “(7)” substitute “(7A)”.
- (6) In regulation 8(7), at the end insert “and are stores within the meaning of section 1 (interpretation) of CEMA 1979”.
- (7) After regulation 8(7) insert—
“(7A) Goods exported to the UK sector of the continental shelf to be put to a specified authorised use in accordance with regulation 33(3)(a) of CSPOP 2018.”.
- (8) After regulation 8(9) insert—
“(10) In paragraph (7A), “the UK sector of the continental shelf” has the meaning given by regulation 33(7) of CSPOP 2018.”.
- (9) In regulation 9, for the definition of “Oral and By conduct list” substitute—
““Oral or By conduct list” has the same meaning as it has in regulation 14 of CIDEER 2018;”.
- (10) In both paragraph (1)(e) of regulation 21 and paragraph (1)(b) of regulation 22, for “Oral and By conduct list” substitute “Oral or By conduct list”.
- (11) In regulation 22—
- (a) in paragraph (1) after “paragraph (2)” insert “or (5)”;
 - (b) in paragraph (2) before “The conduct referred to” insert “Subject to paragraph (4)”;
 - (c) in paragraph (2)(b) after “carried”, for “in” substitute “by”;
 - (d) after paragraph (3) insert—

- “(4) Paragraph (2) does not apply where the goods are exported from a RoRo listed location within the meaning given in regulation 52.
- (5) Where the goods are exported from a RoRo listed location, the conduct referred to is where—
- (a) the individual drives a vehicle across the boundary of a RoRo listed location, or allows herself or himself to be carried in a vehicle which is so driven; and
 - (b) the goods are carried by the vehicle, or are the vehicle.”.
- (12) In regulation 29—
- (a) in paragraph (2) for “22” substitute “22(2)”;
 - (b) after paragraph (2) insert—
 - “(2A) In relation to regulation 22(5)—
 - (a) notification of export of the goods is to be deemed as occurring on driving across the boundary;
 - (b) the following are to be treated as occurring on driving across the boundary—
 - (i) acceptance of the export declaration; and
 - (ii) release of the goods to a common export procedure; and
 - (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.”;
 - (c) in paragraph (4) after “paragraph (2)” insert “, (2A)”.
- (13) In regulation 33, omit paragraph (7).
- (14) In regulation 40, after paragraph (6) insert—
- “(6A) For the purposes of this regulation, HMRC may approve a place which is an appropriate place.
 - (6B) And cases where a place is approved by HMRC for those purposes include cases where the place is owned, occupied or otherwise used by a person approved by HMRC.”.
- (15) In regulation 51, in paragraph 8(c), omit “, or re-export notification”.
- (16) In regulation 54, in paragraph (2)(b), omit “at a place specified in a notice given by HMRC”.
- (17) In regulation 55—
- (a) in paragraph (1), after “export declarations” and within the inverted commas, insert “and onward export notifications”; and
 - (b) in paragraph (2)—
 - (i) after “an export declaration”, and within the inverted commas, insert “or an onward export notification”, and
 - (ii) after “substituted” insert “, and as if, in both places, after “the declaration”, the words “or the notification” were inserted”.
- (18) In regulation 57, in paragraph (1) after “in each export declaration which is made” insert “, and in each onward export notification which is given,”.
- (19) In regulation 58, in paragraph (1), after “export declaration” insert “or onward export notification”.
- (20) After Part 8, insert—

“PART 8A

Onward export

Interpretation of Part

59A. In this Part—

“export trans-shipment” means the movement, in a temporary storage facility, of goods from a vehicle which brought them into that facility onto a vehicle for the purpose of exporting the goods from the United Kingdom;

“OE notifier” has the meaning given by regulation 59B(5);

“temporary storage declaration” has the same meaning as in regulation 8 of CIDEER 2018; and

“temporary storage facility” has the same meaning as in section 25A(1) of CEMA 1979.

Onward export notifications

59B.—(1) An onward export notification in respect of goods may only be given if—

- (a) a temporary storage declaration has been made in respect of the goods;
- (b) the goods are in a temporary storage facility;
- (c) a Customs declaration has not been made in respect of the goods; and
- (d) an export trans-shipment in respect of the goods has taken place, or the person giving the notification intends for it to take place, before the end of the period of 14 days beginning on the day on which the goods were presented to Customs on import.

(2) An onward export notification in respect of goods must be given to HMRC by a person mentioned in paragraph (3) before the goods are exported.

(3) The persons are—

- (a) the person who exports the goods;
- (b) a person on whose behalf another person exports the goods;
- (c) a person who is responsible for the carriage of the goods when they are exported.

(4) For the purposes of paragraph (2), persons mentioned in paragraph (3) are required to give an onward export notification except where another person mentioned in that paragraph has given it prior to the export of the goods.

(5) A person who gives an onward export notification is an “OE notifier”.

(6) An onward export notification must—

- (a) contain the matters specified in a notice given by HMRC; and
- (b) be made in the form and manner specified in the notice.

(7) HMRC must publish that notice and it may include provision, further to paragraph (2), about when the onward export notification must be made.

(8) And it may, for example, specify that details of any of the following be included in an onward export notification—

- (a) the person giving the onward export notification; and
- (b) the goods.

(9) When an onward export notification is given in respect of goods, the OE notifier is deemed to have given a notification of export of the goods.

Amendment and withdrawal of onward export notifications

59C.—(1) An OE notifier may amend or withdraw an onward export notification given by the OE notifier, except where paragraphs (2) and (3) apply.

(2) No amendment may be made after an HMRC officer has informed the OE notifier that the officer is satisfied that the goods may be exported.

(3) No amendment may be made after the time when an HMRC officer informs the OE notifier that the officer—

- (a) intends to examine the goods, or
- (b) has established that the contents of the onward export notification are incorrect.

(4) But paragraph (3) does not apply in relation to an amendment required under regulation 58(2) (customs agents: disclosure of withdrawal of an appointment).

Onward export notifications treated as withdrawn

59D. An onward export notification in respect of goods is treated as withdrawn if—

- (a) an export trans-shipment of the goods does not take place before the end of the period of 14 days beginning on the day on which the goods were presented to Customs on import; or
- (b) the goods were not exported before the end of the period of 90 days beginning with the day on which the goods were presented to Customs on import.

Onward export of goods

59E.—(1) Paragraph (2) applies in relation to goods in respect of which an onward export notification has been given.

(2) The goods may only be exported if—

- (a) an HMRC officer is satisfied that the goods may be exported; and
- (b) the export of the goods takes place before the end of the period of 90 days beginning with the day on which the goods were presented to Customs on import.

(3) If an HMRC officer is satisfied that the goods may be exported, the officer must inform the OE notifier that the officer is so satisfied.”.

(21) In regulation 63, in paragraph (2), in the appropriate place in the list insert “re-export notification;”.

(22) In Part 11, omit Chapter 6.