
STATUTORY INSTRUMENTS

2019 No. 108

The Customs (Export) (EU Exit) Regulations 2019

PART 4

Export declarations etc

CHAPTER 11

Verification of export declarations etc

Verification of export declarations

45.—(1) An HMRC officer may verify an export declaration by taking any of the following steps—

- (a) steps to establish the entitlement of a person to make an export declaration and generally to determine whether the conditions for making the declaration are met, and
- (b) steps to establish the accuracy of an export declaration or any document required to accompany it.

(2) An HMRC officer may take any of the steps in paragraph (1) before or after, or at the same time as, accepting the declaration.

(3) An HMRC officer may repeat any of those steps as frequently as the officer considers appropriate.

(4) If an HMRC officer takes any of those steps before an export declaration is accepted, the officer—

- (a) may notify the person making the declaration that the declaration is to be treated as if it has been accepted by HMRC (whether or not it would have been accepted under Chapter 10), and
- (b) may make any amendments to the declaration that the officer considers appropriate.

(5) A notification under paragraph (4) constitutes the acceptance of the declaration by HMRC and, if applicable, as amended by an HMRC officer⁽¹⁾.

Inaccuracies in export declarations

46.—(1) Paragraph (2) applies if an HMRC officer considers at any time that there is an inaccuracy in an export declaration (including as a result of an inaccuracy in a document accompanying it).

(2) The officer—

- (a) must inform the person making the declaration of the inaccuracy, and
- (b) must correct the declaration, or direct the person who has made the declaration or any other appropriate person to make the necessary corrections.

⁽¹⁾ For further provision governing the steps which an officer may take, see section 52A and Parts 7 and 12 of CEMA 1979.

(3) Any liability to import duty in respect of any goods may be determined on the basis of the information contained in an export declaration as corrected (or required to be corrected) under paragraph (2).

(4) A notification is not required to be given under paragraph (2)(a) if an HMRC officer considers that doing so might prejudice an investigation that could result in legal proceedings (whether or not involving the person who would otherwise be notified).