STATUTORY INSTRUMENTS

# 2019 No. 108

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

## PART 4

Export declarations etc

## CHAPTER 3

Eligibility of persons to make export declarations

#### Eligibility of persons to make export declarations

**12.**—(1) A person may make an export declaration in respect of goods if the requirements in paragraph (2) are met by that person.

- (2) The requirements are—
  - (a) that the person is able to—

(i) make the goods available for examination, or

- (ii) secure that the goods are made available for examination; and
- (b) that, except where regulation 13 applies, the person is established in the United Kingdom.

#### Modifications etc. (not altering text)

C1 Reg. 12(2)(b) modified (31.12.2020) by The Customs (Crown Dependencies Customs Union) (EU Exit) Regulations 2019 (S.I. 2019/385), regs. 1(2), **6(3)** (with reg. 2); S.I. 2020/1643, reg. 2, Sch.

#### **Commencement Information**

- I1 Reg. 12 not in force at made date, see reg. 1(5)
- I2 Reg. 12 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

### Exceptions to the UK establishment requirement

**13.** The requirement that a person is established in the United Kingdom does not apply to any of the following—

- (a) a person who makes an export declaration in respect of goods which are subject to a special Customs procedure <sup>M1</sup> other than a storage procedure;
- (b) a person who makes an export declaration as described in Sections 2 to 3 of Chapter 4 or regulation 25 (export declarations made in paper form: qualifying departing travellers);
- (c) a Customs agent <sup>M2</sup> acting in that capacity.

#### **Commencement Information**

- **I3** Reg. 13 not in force at made date, see reg. 1(5)
- I4 Reg. 13 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

#### **Marginal Citations**

- M1 "Special Customs procedure" is defined in section 3(4) of the Act.
- M2 See Part 7 for requirements of establishment in respect of Customs agents.

**Changes to legislation:** There are currently no known outstanding effects for the The Customs (Export) (EU Exit) Regulations 2019, CHAPTER 3.