

## STATUTORY INSTRUMENTS

# 2019 No. 108

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

### [<sup>F1</sup>PART 8A

#### Onward export

##### Textual Amendments

- F1** Pt. 8A inserted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486), regs. 1(3), **9(20)**; S.I. 2020/1643, reg. 2, Sch.

##### 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.**—[<sup>F2</sup>(1) An onward export notification in respect of goods may only be given if paragraph (1A) or (1B) applies to the goods.]

[<sup>F3</sup>(1A) This paragraph applies where—

- (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.

(1B) This paragraph applies where—

- (a) the goods have been declared for a free zone procedure within the meaning of regulation 2(2)(b) of CIDEER 2018;
- (b) that procedure has not been discharged; and
- (c) an exit summary declaration is not required in respect of the goods.]

(2) An onward export notification in respect of goods <sup>F4</sup>to which paragraph (1A) or (1B) applies] 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.

#### **Textual Amendments**

- F2** Reg. 59B(1) substituted (8.11.2021) by [The Free Zones \(Customs, Excise and Value Added Tax\) Regulations 2021 \(S.I. 2021/1156\)](#), regs. 1, **5(3)(a)**
- F3** Reg. 59B(1A)(1B) inserted (8.11.2021) by [The Free Zones \(Customs, Excise and Value Added Tax\) Regulations 2021 \(S.I. 2021/1156\)](#), regs. 1, **5(3)(b)**
- F4** Words in reg. 59B(2) inserted (8.11.2021) by [The Free Zones \(Customs, Excise and Value Added Tax\) Regulations 2021 \(S.I. 2021/1156\)](#), regs. 1, **5(3)(c)**

#### **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.—[

<sup>F5</sup>(1)] An onward export notification in respect of goods [<sup>F6</sup>to which regulation 59B(1A) applies] 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.

[

<sup>F7</sup>(2) An onward export notification in respect of goods to which regulation 59B(1B) applies is treated as withdrawn if, after a period of 150 days beginning with the day on which the notification is given, the goods have not been exported.]

### Textual Amendments

- F5** Reg. 59D renumbered as reg. 5D(1) (8.11.2021) by The Free Zones (Customs, Excise and Value Added Tax) Regulations 2021 (S.I. 2021/1156), regs. 1, **5(4)(a)**
- F6** Words in reg. 59D(1) inserted (8.11.2021) by The Free Zones (Customs, Excise and Value Added Tax) Regulations 2021 (S.I. 2021/1156), regs. 1, **5(4)(b)**
- F7** Reg. 59D(2) inserted (8.11.2021) by The Free Zones (Customs, Excise and Value Added Tax) Regulations 2021 (S.I. 2021/1156), regs. 1, **5(4)(c)**

## Onward export of goods

**59E.—**(1) Paragraph (2) applies in relation to goods in respect of which an onward export notification has been given [<sup>F8</sup>and not withdrawn].

(2) The goods may only be exported if—

- (a) an HMRC officer is satisfied that the goods may be exported; and
- (b) [<sup>F9</sup>in the case of goods to which regulation 59B(1A) applies,] 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.]

### Textual Amendments

- F8** Words in reg. 59E(1) inserted (8.11.2021) by The Free Zones (Customs, Excise and Value Added Tax) Regulations 2021 (S.I. 2021/1156), regs. 1, **5(5)(a)**
- F9** Words in reg. 59E(2)(b) inserted (8.11.2021) by The Free Zones (Customs, Excise and Value Added Tax) Regulations 2021 (S.I. 2021/1156), regs. 1, **5(5)(b)**

**Changes to legislation:**

There are currently no known outstanding effects for the The Customs (Export) (EU Exit) Regulations 2019, PART 8A.