STATUTORY INSTRUMENTS

2019 No. 108

The Customs (Export) (EU Exit) Regulations 2019

PART 4

Export declarations etc

CHAPTER 2

Obligation to make export declaration

Export declarations to be made after goods exported

- 11.—(1) Paragraph (2) applies if the requirements for making an export declaration under this Part (other than that paragraph), in relation to particular goods, were not met (in whole or in part) before or at the same time as the goods were exported.
- (2) The person who exported the goods from the United Kingdom must make an export declaration as soon as that person is notified or otherwise becomes aware that this paragraph applies.
- (3) That export declaration must be made in accordance with the requirements of this Part (other than the requirement that the declaration is to be made before the goods are exported).
- (4) The "person who exported the goods from the United Kingdom" includes the person who, prior to the export of the goods from the United Kingdom—
 - (a) made the goods available for examination,
 - (b) was required to make the goods available for examination,
 - (c) secured that the goods were made available for examination, or
 - (d) was required to secure that the goods were made available for examination.
- (5) If a person makes an export declaration under paragraph (2), it does not affect that person's liability, or the liability of any other person, for a breach of regulation 10(1).
- (6) A person is not required to make a declaration in accordance with paragraph (2) if another person to whom that paragraph applies, in relation to those goods, has made a declaration which meets the requirements of this Part.

Commencement Information

- II Reg. 11 not in force at made date, see reg. 1(5)
- **I2** Reg. 11 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

Changes to legislation:
There are currently no known outstanding effects for the The Customs (Export) (EU Exit)
Regulations 2019, Section 11.