
STATUTORY INSTRUMENTS

2019 No. 108

The Customs (Export) (EU Exit) Regulations 2019

PART 4

Export declarations etc

CHAPTER 4

Form of export declarations and how they are made

SECTION 3

Export declarations made by conduct

Export declarations by conduct: certain goods in vehicles

22.—(1) [^{F1}Subject to paragraph (1A)] an individual may make an export declaration by the conduct referred to in paragraph (2) [^{F2}or (5)] in respect of the following goods—

- (a) ^{F3}... goods specified in regulation 21(1); or
- (b) goods listed in Part F [^{F4}or ^{F5}... Part G] of the [^{F6}Oral or By conduct list]^{M1}.

[^{F7}(1A) Paragraph (1) does not apply in respect of goods listed in Part E or Part F of the Oral or By conduct list which are—

- (a) a means of transport subject to registration in the United Kingdom that meets any further conditions provided in a notice which may be given by HMRC;
- (b) spare parts, accessories and equipment connected to that means of transport; or
- (c) goods in relation to which full relief from a liability to import duty would not be given under regulation 40 of CSPOP 2018 if the goods were chargeable goods imported and declared for a temporary admission procedure.]

(2) [^{F8}Subject to paragraph (4)] the conduct referred to is where—

- (a) the individual drives a vehicle in a lane past a Customs office or the individual allows herself or himself to be carried in a vehicle which is so driven,
- (b) the goods are carried [^{F9}by] the vehicle, or are the vehicle, and
- (c) the vehicle has prominently displayed on its windscreen a sticker stating “Nothing to declare”.

(3) In paragraph (2)(a)—

- (a) the Customs office referred to must be the last office available to the individual to make an export declaration before departure from the United Kingdom, and
- (b) the lane must be designated as a lane to be used for the purpose of making an export declaration.

[^{F10}(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.]

Textual Amendments

- F1** Words in reg. 22(1) inserted (31.12.2020) by The Customs (Declarations) (Amendment and Modification) (EU Exit) Regulations 2020 (S.I. 2020/1234), regs. 1(2), **4(4)(a)**; S.I. 2020/1643, reg. 2, Sch.
- F2** Words in reg. 22(1) inserted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486), regs. 1(3), **9(11)(a)**; S.I. 2020/1643, reg. 2, Sch.
- F3** Words in reg. 22(1)(a) omitted (20.11.2021) by virtue of The Customs (Import and Export Declarations By Conduct) (Amendment) Regulations 2021 (S.I. 2021/1205), regs. 1, **3(3)**
- F4** Words in reg. 22(1)(b) inserted (10.3.2022 at 4.20 p.m.) by The Customs (Import and Export Declarations) (Amendment) Regulations 2022 (S.I. 2022/271), regs. 1, **3(6)**
- F5** Words in reg. 22(1)(b) omitted (13.6.2023) by virtue of The Customs (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/569), regs. 1(1), **3(9)**
- F6** Words in reg. 22(1)(b) substituted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486), regs. 1(3), **9(10)**; S.I. 2020/1643, reg. 2, Sch.
- F7** Reg. 22(1A) inserted (31.12.2020) by The Customs (Declarations) (Amendment and Modification) (EU Exit) Regulations 2020 (S.I. 2020/1234), regs. 1(2), **4(4)(b)**; S.I. 2020/1643, reg. 2, Sch.
- F8** Words in reg. 22(2) inserted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486), regs. 1(3), **9(11)(b)**; S.I. 2020/1643, reg. 2, Sch.
- F9** Word in reg. 22(2)(b) substituted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486), regs. 1(3), **9(11)(c)**; S.I. 2020/1643, reg. 2, Sch.
- F10** Reg. 22(4)(5) inserted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486), regs. 1(3), **9(11)(d)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I1** Reg. 22 not in force at made date, see reg. 1(5)
- I2** Reg. 22 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

Marginal Citations

- M1** Available electronically from: https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/759311/Oral_and_by_Conduct_Declarations.pdf. A hard copy is available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London.

Changes to legislation:

There are currently no known outstanding effects for the The Customs (Export) (EU Exit) Regulations 2019, Section 22.