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STATUTORY INSTRUMENTS

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**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: posted goods**

**23.**—(1) A person may make an export declaration by the conduct described in paragraph (2) in respect of goods which have a value not exceeding [<sup>F1</sup>£1000].

(2) The conduct is where the person allows the goods to be exported from the United Kingdom by submitting them to [<sup>F2</sup>a universal service provider].

(3) But that export declaration is to be treated as withdrawn if the goods are not delivered by [<sup>F3</sup>the universal service provider] in the normal course of post.

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**Textual Amendments**

- F1** Sum in [reg. 23\(1\)](#) substituted (1.7.2021) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2021 \(S.I. 2021/697\)](#), regs. 1, **3(2)**
- F2** Words in [reg. 23\(2\)](#) substituted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/1346\)](#), regs. 1(2), **7(5)(a)**; [S.I. 2020/1643](#), reg. 2, Sch.
- F3** Words in [reg. 23\(3\)](#) substituted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/1346\)](#), regs. 1(2), **7(5)(b)**; [S.I. 2020/1643](#), reg. 2, Sch.
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**Commencement Information**

- I1** Reg. 23 not in force at made date, see [reg. 1\(5\)](#)
- I2** Reg. 23 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 23.