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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 14

Discharge from a common export procedure

**Discharging goods from a common export procedure**

**50.**—(1) Goods are discharged from a common export procedure when HMRC notify the person making the export declaration that the goods are discharged from that procedure and—

- (a) the goods have been presented to Customs on export,
- (b) the goods have been exported, and
- (c) the person who exported the goods, or a person on their behalf, has informed HMRC that the goods have been exported.

(2) Sub-paragraphs (b) and (c) of paragraph (1) do not apply in respect of goods declared for a transit procedure, except in cases specified in a notice which may be given by HMRC.

(3) In paragraph (1)(c), the person who exported the goods is required to inform HMRC that the goods have been exported, except if they secure that another person is to do it on their behalf.

(4) If the person who exported the goods secures that another person (“P”) is to inform HMRC that the goods have been exported, P is required to do it.

[<sup>F1</sup>(5) Paragraphs (1)(c), (3) and (4) do not apply in cases specified in a notice given by HMRC.

(5A) The cases that may be specified in that notice may include some or all goods in respect of which these Regulations apply.]

(6) Although, at the point the goods are discharged from a common export procedure they—

- (a) are not domestic goods, and
- (b) cease to be under the control of an HMRC officer,

nothing in this regulation prevents the subsequent exercise of a power to verify the export declaration.

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**Textual Amendments**

**F1** Reg. 50(5)(5A) substituted for reg. 50(5) (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(8)**; S.I. 2020/1643, reg. 2, Sch.

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

**C1** Reg. 50(1) excluded (31.12.2020) by [The Customs \(Managed Transition Procedure\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/487), regs. 1(2)(3), **9(4)(c)** (with reg. 11); S.I. 2020/1643, reg. 2, Sch.

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**Changes to legislation:** There are currently no known outstanding effects for the The Customs (Export) (EU Exit) Regulations 2019, Section 50. (See end of Document for details)

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**Commencement Information**

- I1** Reg. 50 not in force at made date, see [reg. 1\(5\)](#)
- I2** Reg. 50 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 50.