

STATUTORY INSTRUMENTS

2019 No. 108

The Customs (Export) (EU Exit) Regulations 2019

PART 2

Goods exported in accordance with applicable export provisions procedure

Goods declared for a “common export procedure”

6.—(1) Goods are declared for a “common export procedure” if an export declaration is made or treated as made that the goods, to which paragraph (3) applies, are to be exported from the United Kingdom.

(2) Paragraph (3) applies to the goods mentioned in it other than the exceptions in paragraph (4).

(3) The goods are—

- (a) domestic goods ^{M1};
- (b) goods subject to—
 - (i) a storage procedure ^{M2};
 - (ii) an inward processing procedure ^{M3};
 - (iii) an authorised use procedure ^{M4};
 - (iv) a temporary [^{F1}admission] procedure ^{M5}; or
 - (v) a transit procedure ^{M6}.

(4) The exceptions are any of the following goods—

- (a) goods exempt from the applicable export provisions in accordance with Part 3;
- (b) goods which are declared for an outward processing procedure ^{M7};
- (c) goods in respect of which [^{F2}an onward export notification] is made;
- (d) goods in respect of which regulation 7 applies.

Textual Amendments

- F1** Word in reg. 6(3)(b)(iv) substituted (3.10.2019) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1215\)](#), regs. 1(3)(d), **14(3)**
- F2** Words in reg. 6(4)(c) substituted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/486\)](#), regs. 1(3), **9(3)**; [S.I. 2020/1643](#), reg. 2, Sch.

Commencement Information

- I1** Reg. 6 in force at 22.2.2019 for specified purposes, see reg. 1(3)(b)
- I2** Reg. 6 in force at 31.12.2020 in so far as not already in force 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 6. (See end of Document for details)*

Marginal Citations

- M1** See section 33 of the Act.
- M2** See paragraph 2 of Schedule 2 to the Act.
- M3** See paragraph 8 of Schedule 2 to the Act.
- M4** See paragraph 13 of Schedule 2 to the Act.
- M5** See paragraph 15 of Schedule 2 to the Act.
- M6** See paragraph 5 of Schedule 2 to the Act.
- M7** See section 36 of the Act.

Changes to legislation:

There are currently no known outstanding effects for the The Customs (Export) (EU Exit) Regulations 2019, Section 6.