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STATUTORY INSTRUMENTS

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**2019 No. 108**

**The Customs (Export) (EU Exit) Regulations 2019**

**PART 2**

Goods exported in accordance with applicable export provisions procedure

**Export of goods deemed to be made in accordance with procedure for purposes of applicable export provisions**

7.—(1) Exports of goods which are deemed to have been made in accordance with a procedure for the purposes of the applicable export provisions are those mentioned in paragraphs (2) [<sup>F1</sup>, (2A)] [<sup>F2</sup>, (2AA)] [<sup>F3</sup>, (2B)] or (3).

(2) Goods in respect of which—

(a) a temporary storage declaration has been made;

[<sup>F4</sup>(b) an exit summary declaration is required and has been made;]

(c) a Customs declaration is not required and has not been made <sup>M1</sup>; and

(d) an HMRC officer is satisfied that they may be exported from the United Kingdom and they are exported.

[<sup>F5</sup>(2A) Goods in respect of which Part 8A (onward export notifications) applies.]

[<sup>F6</sup>(2AA) Goods which are stores and in respect of which—

(a) no restriction on export is imposed under any enactment; and

(b) either—

(i) an HMRC officer has approved their removal from a customs warehouse in accordance with regulation 17(2) of CSPOP 2018, and the customs warehouse procedure has not been discharged before the goods are exported; or

(ii) the goods have been declared for an inward processing procedure in accordance with regulation 27H of CIDEER 2018, and that procedure has not been discharged before the goods are exported.]

[<sup>F7</sup>(2B) Goods in respect of which—

(a) a declaration for a free zone procedure, within the meaning of regulation 2(2)(b) of CIDEER 2018, has been made;

(b) that procedure has not been discharged;

(c) either—

(i) an exit summary declaration has been made; or

(ii) an onward export notification has been given; and

(d) an HMRC officer is satisfied that they may be exported from the United Kingdom and they are exported.]

- (3) Goods in respect of which—
- (a) regulation 102 (retention of domestic status) of CIDEER 2018 applies; and
  - (b) an HMRC officer is satisfied that they may be exported and they are exported.
- (4) In paragraph (2)(a), “temporary storage declaration” has the same meaning as in regulation 8 (temporary storage declarations) of CIDEER 2018.
- [<sup>F8</sup>(5) In paragraph (2AA)—
- “customs warehouse” has the same meaning as in regulation 2 of CSPOP 2018;
  - “stores” has the same meaning as in section 1(1) of CEMA 1979.
- (6) Notification of export of the goods in paragraph (2AA) is deemed to have been given when the goods arrive at the place from which they are to be exported.]

#### Textual Amendments

- F1** Words in [reg. 7\(1\)](#) inserted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/486), regs. 1(3), **9(4)(a)**; S.I. 2020/1643, reg. 2, Sch.
- F2** Word in [reg. 7\(1\)](#) inserted (4.12.2023) by [The Customs \(Aerodromes and Miscellaneous Amendments\) Regulations 2023](#) (S.I. 2023/1202), regs. 1, **6(2)(a)**
- F3** Word in [reg. 7\(1\)](#) inserted (8.11.2021) by [The Free Zones \(Customs, Excise and Value Added Tax\) Regulations 2021](#) (S.I. 2021/1156), regs. 1, **5(2)(a)**
- F4** [Reg. 7\(2\)\(b\)](#) substituted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/486), regs. 1(3), **9(4)(b)**; S.I. 2020/1643, reg. 2, Sch.
- F5** [Reg. 7\(2A\)](#) inserted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/486), regs. 1(3), **9(4)(c)**; S.I. 2020/1643, reg. 2, Sch.
- F6** [Reg. 7\(2AA\)](#) inserted (4.12.2023) by [The Customs \(Aerodromes and Miscellaneous Amendments\) Regulations 2023](#) (S.I. 2023/1202), regs. 1, **6(2)(b)**
- F7** [Reg. 7\(2B\)](#) inserted (8.11.2021) by [The Free Zones \(Customs, Excise and Value Added Tax\) Regulations 2021](#) (S.I. 2021/1156), regs. 1, **5(2)(b)**
- F8** [Reg. 7\(5\)\(6\)](#) inserted (4.12.2023) by [The Customs \(Aerodromes and Miscellaneous Amendments\) Regulations 2023](#) (S.I. 2023/1202), regs. 1, **6(2)(c)**

#### Commencement Information

- I1** Reg. 7 not in force at made date, see [reg. 1\(5\)](#)
- I2** Reg. 7 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

#### Marginal Citations

- M1** See paragraph 1(4) of Schedule 1 to the Act (obligation to make Customs declaration extinguished).

**Changes to legislation:**

There are currently no known outstanding effects for the The Customs (Export) (EU Exit) Regulations 2019, Section 7.