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STATUTORY INSTRUMENTS

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**2019 No. 1346**

**The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) (No. 2) Regulations 2019**

**Amendment of the Customs (Export) (EU Exit) Regulations 2019**

- 7.—(1) The Customs (Export) (EU Exit) Regulations 2019<sup>M1</sup> are amended as follows.
- (2) In regulation 2 (general interpretative provisions)—
- (a) after the definitions of “acceptance”, “accept” and “notification of acceptance” insert—
- ““accompanied baggage on departure” means baggage which—
- (a) accompanies an individual when departing from the United Kingdom, or
- (b) would have accompanied the individual had the baggage not been delayed in transit from the United Kingdom;”;
- (b) after the definition of “onward export notification”<sup>M2</sup> insert—
- ““personal gifts on export” means goods contained within accompanied baggage on departure of a qualifying departing traveller which—
- (a) are intended for an individual's personal use,
- (b) are not exported for commercial purposes, and
- (c) do not form part of a series of consignments of goods exported by the qualifying departing traveller;
- “qualifying departing traveller” means an individual who—
- (a) is resident in the United Kingdom and is departing for a temporary stay outside the United Kingdom, or
- (b) is not resident in the United Kingdom and is departing after a temporary stay in the United Kingdom;”;
- (c) after the definition of “the UCC”—
- (i) omit “and”;
- (ii) insert—
- ““universal service provider” means either—
- (a) a “designated operator” within the meaning given in the Constitution of the Universal Postal Union done at Vienna on 10 July 1964, as amended by the Additional Protocols, but limited to the circumstances where those designated operators are acting—
- (i) within the member country that designated them as such; and
- (ii) in accordance with the UP Convention; or
- (b) an operator so designated by HMRC in a public notice made under paragraph 4(2)(b) of Schedule 5 to the Customs Transit Procedures (EU Exit) Regulations 2018;

“UP Convention” means the Universal Postal Convention, as most recently done at Istanbul on 6 October 2016 and in Addis Ababa on 7 September 2018, and any Regulations made under it; and”.

(3) In regulation 8 (goods not required to be exported in accordance with the applicable export provisions) —

(a) for paragraph (3)(c) substitute—

“(c) non-commercial goods or personal gifts on export which—

(i) are carried as part of the baggage which accompanies an individual when departing from the United Kingdom; and

(ii) are not goods which were supplied without payment of excise duty in an export shop in the United Kingdom in accordance with the Excise Goods (Export Shops) Regulations 2000<sup>M3</sup>.”;

(b) after paragraph (7A) insert—

“(7B) Goods declared for a UK transit procedure by means of a carnet under regulation 22(4A) CIDEER 2018.

(7C) Goods which—

(a) are submitted to a universal service provider within the United Kingdom before export from the United Kingdom; and

(b) will merely pass through places outside the United Kingdom before arriving at their ultimate destination in the United Kingdom.

(7D) Goods that are subject to the postal transit procedure under regulation 6 of, and Schedule 5 to, the Customs Transit Procedures (EU Exit) Regulations 2018<sup>M4</sup>.”;

(c) after paragraph (10) insert—

“(11) In paragraph (7B) —

(a) “UK transit procedure” has the same meaning as in paragraph 1 of Schedule 3 to the Customs Transit Procedures (EU Exit) Regulations 2018;

(b) a “carnet” is a document so described in—

(i) the Customs Convention on the “A.T.A. Carnet” for the temporary admission of goods done at Brussels on 6 December 1961<sup>M5</sup>; and

(ii) the Convention on Temporary Admission done at Istanbul on 26 June 1990<sup>M6</sup>, where the form of the carnet corresponds to that provided by the version of the relevant convention which is current at the time the declaration is made.”.

(4) In regulation 9 (interpretation of Part)—

(a) omit the definition of “accompanied baggage on departure”;

(b) omit the definition of “personal gifts on export”;

(c) omit the definition of “qualifying departing traveller”.

(5) In regulation 23 (export declarations by conduct: posted goods)—

(a) in paragraph (2) for “the postal system” substitute “ a universal service provider ”;

(b) in paragraph (3) for “the postal system” substitute “ the universal service provider ”.

(6) In regulation 26 (export declarations made in paper form)—

(a) in the title omit “: goods subject to a temporary admission procedure”;

(b) for paragraph (1) substitute—

- “(1) Subject to paragraph (1A), a person may make an export declaration by means of a carnet.”;
- (c) after paragraph (1) insert—
- “(1A) A carnet may not be used to make an export declaration for—
- (a) goods submitted to a universal service provider;
  - (b) domestic goods for which the exportation will give rise to—
    - (i) repayment or remission of import duty under Part 7 CIDEER 2018;
    - (ii) an export refund under Articles 196 to 204 of Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products;
  - (c) domestic goods subject to Article 16 of Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products; or
  - (d) domestic goods subject to a duty suspension arrangement.”;
- (d) after paragraph (2) insert—
- “(3) A “duty suspension arrangement” has the meaning in regulation 3(1) of the Excise (Holding, Movement and Duty Point) Regulations 2010<sup>M4</sup>.”.
- (7) In regulation 29(3) (export declarations by conduct: consequential provision), for “the postal system” substitute “a universal service provider”.
- (8) In regulation 50 (discharging goods from a common export procedure), for paragraph (5) substitute—
- “(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.”.
- (9) In regulation 54 (modifications for goods carried by RoRo vehicles) omit paragraphs (8) and (9).
- (10) After regulation 54 insert—

## “Part 6A

### Unaccompanied goods

#### Unaccompanied goods

- 54A.**—(1) Regulation 54B applies to goods exported on a through train from St Pancras International train station which—
- (a) are unaccompanied goods; and
  - (b) are not goods intended to be offered for sale on board the train.
- (2) In this regulation—
- “through train” has the meaning given in Schedule 1 to the Channel Tunnel (International Arrangements) Order 1993; and

“unaccompanied goods” means goods which do not accompany an individual when departing from the United Kingdom, but does not include goods—

- (a) which are on the same train as the individual; and
- (b) of which the operator of the train has possession or control.

#### **Unaccompanied goods: modifications in relation to export declarations**

**54B.**—(1) There is no requirement to make the goods available for examination except—

- (a) in cases specified in a notice which may be given by HMRC; or
- (b) if an HMRC officer requires that the goods are made available for examination.

(2) Even if there is no requirement to make goods available for examination, regulation 12(2)(a) (eligibility of persons to make export declarations) applies as if there is that requirement.

(3) Even if goods are required to be made available for examination by or under paragraph (1), a notification for the purposes of regulation 40(5) (obligation to make goods available for examination) is not required except in circumstances which may be specified in a notice given by HMRC.

(4) A notification of export of goods is deemed to have been given in respect of the goods.

(5) But paragraph (4) does not apply—

- (a) in cases specified in a notice which may be given by HMRC; or
- (b) if an HMRC officer requires that a notification of export of goods is given in respect of the goods.”.

#### **Commencement Information**

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

#### **Marginal Citations**

- M1** [S.I. 2019/108](#). Relevant amending instruments are [S.I. 2019/486](#) and 2019/1215.
- M2** The definition of “onward export notification” is inserted by [S.I. 2019/486](#).
- M3** [S.I. 2000/645](#). Relevant amending instruments are [S.I. 2010/593](#) and 2004/1003.
- M4** [2003 c. 14](#). Section 24 is cited for the meaning of “prescribed” and “relevant tax or duty”.
- M5** Available electronically from: [http://www.wcoomd.org/-/media/wco/public/global/pdf/about-us/legal-instruments/conventions-and-agreements/ata/pf\\_ata\\_conv\\_text.pdf?la=en](http://www.wcoomd.org/-/media/wco/public/global/pdf/about-us/legal-instruments/conventions-and-agreements/ata/pf_ata_conv_text.pdf?la=en). A hard copy is available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.
- M6** Available electronically from [http://www.wcoomd.org/-/media/wco/public/global/pdf/about-us/legal-instruments/conventions-and-agreements/istanbul/istanbul\\_legal\\_text\\_eng.pdf?la=en](http://www.wcoomd.org/-/media/wco/public/global/pdf/about-us/legal-instruments/conventions-and-agreements/istanbul/istanbul_legal_text_eng.pdf?la=en). A hard copy is available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.

**Changes to legislation:**

There are currently no known outstanding effects for the The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) (No. 2) Regulations 2019, Section 7.