
STATUTORY INSTRUMENTS

2019 No. 487

The Customs (Managed Transition
Procedure) (EU Exit) Regulations 2019

PART 3

Exports

Completion of the export declaration

10.—(1) This regulation applies where goods are declared for a common export procedure by conduct as provided for by regulation 9.

(2) Despite the declaration being treated as accepted by HMRC and the discharge of the goods from the procedure, the declaration must be completed by the provision to HMRC of further information in respect of the export of the goods that is specified in a public notice given by HMRC Commissioners.

(3) The information must be provided—

(a) in the manner specified in, and otherwise in accordance with, provision made by a public notice given by HMRC Commissioners; and

(b) before the end of the period specified in a public notice given by HMRC Commissioners.

(4) If an export declaration is not completed under this regulation, it is to be regarded as containing an inaccuracy for the purposes of regulation 46 of the Customs (Export) (EU Exit) Regulations 2019 (and references in that regulation to correcting an export declaration are to be read accordingly).