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STATUTORY INSTRUMENTS

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**2019 No. 487**

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

**PART 2**

**Importations**

**Completion of the Customs declaration**

**5.—**(1) This regulation applies where goods are declared for the free-circulation procedure by conduct as provided for by regulation 4.

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

(3) The information must be provided in the manner specified in, and otherwise in accordance with provision made by, a public notice given by HMRC Commissioners.

(4) The information must be provided before the end of—

- (a) the period specified in a public notice given by HMRC Commissioners; or
- (b) such longer period as an HMRC officer may, in any particular case or any particular description of case, allow.

(5) If a Customs declaration is not completed under this regulation, it is to be regarded as containing an inaccuracy for the purposes of Schedule 1 to the Act (and references in that Schedule to correcting a Customs declaration are to be read accordingly).