
STATUTORY INSTRUMENTS

2020 No. 1552

The Customs (Amendment) (EU Exit) Regulations 2020

Part 2

Amendments

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

- 4.—(1) The Customs (Export) (EU Exit) Regulations 2019⁽¹⁾ are amended as follows.
- (2) In regulation 8 (goods not required to be exported in accordance with the applicable export provisions) omit paragraph (5).
- (3) In regulation 17(1)(c)(i) (export declaration made orally)⁽²⁾ for “£900” substitute “£1500”.
- (4) In regulation 20(c) (goods excluded from export declarations made by conduct) at the end insert “except that regulation 24C applies notwithstanding that the goods are the subject of such a restriction”.
- (5) In regulation 21(1)(c)(i) (export declarations by conduct) for “£900” substitute “£1500”.
- (6) After regulation 24B (export declarations by conduct: private aircraft)⁽³⁾ insert—

“Export declarations by conduct: NATO forces

- 24C.—(1) A person who is a representative of NATO forces may make an export declaration by the conduct referred to in paragraph (2).
- (2) The conduct referred to is the submission of a NATO form 302 to HMRC in accordance with the procedural rules stipulated in a notice published by HMRC Commissioners.
- (3) HMRC Commissioners must publish a notice stipulating procedural rules for the purposes of paragraph (2).
- (4) In this regulation “NATO forces” are those of the North Atlantic Treaty Organisation eligible to use form 302 as provided for in or under the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, done in London on 19th June 1951.”.
- (7) In regulation 29⁽⁴⁾ (export declarations by conduct: consequential provision)—
- (a) after paragraph (3B) insert—
- “(3C) In relation to regulation 24C, the following are (as the case may be) treated as, or deemed as, occurring when the goods leave the United Kingdom —
- (a) notification of export of the goods;
- (b) acceptance of the export declaration;

(1) [S.I. 2019/108](#). Relevant amending instruments are S.I.s [2019/1215](#) and [2020/1234](#).

(2) Regulation 17 is renumbered as regulation 17(1) by [S.I. 2020/1234](#).

(3) Regulation 24B is prospectively inserted by [S.I. 2019/1215](#).

(4) Paragraph (3B) is prospectively inserted by, and paragraph (4) is prospectively amended by, [S.I. 2019/1215](#).

- (c) release of the goods to, and discharge of the goods from, a common export procedure.”;
- (b) in paragraph (4) for “or (3B)” substitute “, (3B) or (3C)”.
- (8) In regulation 29C (goods not requiring examination)(5)—
- (a) after paragraph (2) insert—
- “(2A) Subject to paragraph (2B), there is no requirement to make goods available for examination if an export declaration is made by conduct as provided by regulations 24, 24A, 24B and 24C.
- (2B) Paragraph (2A) does not apply if an HMRC officer requires that the goods are made available for examination.”;
- (b) in paragraph (3) after “paragraph (1)” insert “or (2A)”;
- (c) in paragraph (4) after “paragraph (2)” insert “or (2B)”.
- (9) In Part 4, Chapter 6, Section 2 insert as regulation 38A—

“Fixed transport installations

38A.—(1) An export declaration for goods exported using a fixed transport installation must be made by or on behalf of the operator of that installation or the consignor of the goods.

(2) Such an operator or consignor is deemed for the purposes of that export as governed by this regulation to be an authorised declarant under regulation 32(1) and an authorised EIDR export declarant under regulation 37(2).

(3) The declaration in paragraph (1) may be made using the simplified export declaration process as modified by this regulation.

(4) Regulation 32(7) applies in relation to that operator or consignee as if the use of the word “not” in both places, the words of sub-paragraph (a), and the words “as an indirect agent” in sub-paragraph (c) are omitted.

(5) But to comply with that simplified process—

- (a) the simplified export declaration in regulation 33(1)(a) must be made not later than as provided for by regulation 33(5) in the light of any relevant stipulation as mentioned in sub-paragraph (c) below;
- (b) the supplementary export declaration in regulation 33(1)(b) must be made not later than the fourth working day after the end of the month in which the export was made in the light of any such stipulation; and
- (c) the operator or consignee must comply with stipulations made in a notice published by HMRC for the purposes of this regulation and the goods in question, about—
- (i) keeping records and making them available to an HMRC officer,
- (ii) making declarations for appropriate time periods,
- (iii) making declarations for given amounts of goods, and
- (iv) the proper operation of the procedure.

(6) The notices in paragraphs (5)(c) and (12) may be modified, amended, replaced or withdrawn by a further such notice.

(7) An indirect agent making the declaration in paragraph (3) on behalf of the operator or consignee must comply with the stipulations mentioned in paragraph (5)(c).

(5) Regulation 29C is prospectively inserted by [S.I. 2019/1215](#).

(8) Where there is compliance with the simplified export declaration process as modified by paragraphs (2), (4), (5)(a) and (b), (6), (7), (11) and (12)—

- (a) the notification by HMRC under regulation 43(1) is presumed given, and
- (b) regulation 50(1) is deemed satisfied.

(9) An operator or consignee who breaches the EIDR procedure as so modified ceases being covered by paragraph (2) in relation to any further such export unless and until an HMRC officer makes a decision to permit resumption (but an officer may make a decision that the authorisation is not to resume).

(10) An agent⁽⁶⁾ who breaches the simplified export procedure as so modified ceases being authorised under regulation 37(1), and the authorisation is revoked.

(11) Regulations 10, 31(2), 32(2) to (6), 33(2), 33(6), 33(9) to (11), 34, 35, 36(1)(b), 36(2) and (3), 37(3) to (6), 38(2) and 39 do not apply to such an export.

(12) A single simplified export declaration and its associated supplementary declaration may cover a number of different goods exported using a given fixed transport installation, including goods of different descriptions, but only to the extent permitted in a notice published by HMRC.

(13) A “fixed transport installation” for these purposes is a pipe-line described by section 65 of the Pipe-lines Act 1962 or any technical means used for the continuous transport of electricity, gas or oil.

(14) This regulation only applies in relation to an export if the operator or consignor so elects.

(15) Paragraphs (9) and (10) do not apply to any authorisation except for the purposes of this regulation.

(16) This regulation does not have effect in relation to an export of goods from Northern Ireland.”.

⁽⁶⁾ See the Taxation (Cross-border Trade) Act 2018, section 21(1).