
STATUTORY INSTRUMENTS

2021 No. 1156

The Free Zones (Customs, Excise and Value Added Tax) Regulations 2021

PART 2

CUSTOMS

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

5.—(1) The Customs (Export) (EU Exit) Regulations 2019⁽¹⁾ are amended as follows.

(2) In regulation 7 (export of goods deemed to be made in accordance with procedure for purposes of applicable export provisions)—

(a) in paragraph (1), after “(2A)” insert “, (2B)”⁽²⁾;

(b) after paragraph (2A) insert—

“(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⁽³⁾, 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) In regulation 59B⁽⁴⁾ (onward export notifications)—

(a) for paragraph (1) substitute—

“(1) An onward export notification in respect of goods may only be given if paragraph (1A) or (1B) applies to the goods.”;

(b) after paragraph (1) insert—

“(1A) This paragraph applies where—

(a) a temporary storage declaration has been made in respect of the goods;

(b) the goods are in a temporary storage facility;

(c) a Customs declaration has not been made in respect of the goods; and

⁽¹⁾ [S.I. 2019/108](#) amended by [S.I. 2019/486](#). There are other amending instruments but none are relevant

⁽²⁾ Regulation 7(2A) was inserted by [S.I. 2019/486](#).

⁽³⁾ “CIDEER 2018” is defined in regulation 2 of [S.I. 2019/108](#) and means the Customs (Import Duty) (EU Exit) Regulations 2018 ([S.I. 2018/1249](#)).

⁽⁴⁾ Part 8A containing regulations 59A to 59E was inserted by [S.I. 2019/486](#).

- (d) an export trans-shipment in respect of the goods has taken place, or the person giving the notification intends for it to take place, before the end of the period of 14 days beginning on the day on which the goods were presented to Customs on import.
- (1B) This paragraph applies where—
 - (a) the goods have been declared for a free zone procedure within the meaning of regulation 2(2)(b) of CIDEER 2018;
 - (b) that procedure has not been discharged; and
 - (c) an exit summary declaration is not required in respect of the goods.”;
- (c) in paragraph (2), after “in respect of goods” insert “to which paragraph (1A) or (1B) applies”.
- (4) In regulation 59D (onward export notifications treated as withdrawn)—
 - (a) the existing text becomes paragraph (1);
 - (b) in the opening words of that paragraph, after “goods” insert “to which regulation 59B(1A) applies”;
 - (c) after that paragraph insert—
 - “(2) An onward export notification in respect of goods to which regulation 59B(1B) applies is treated as withdrawn if, after a period of 150 days beginning with the day on which the notification is given, the goods have not been exported.”.
- (5) In regulation 59E (onward export of goods)—
 - (a) at the end of paragraph (1) insert “and not withdrawn”;
 - (b) at the start of paragraph (2)(b) insert “in the case of goods to which regulation 59B(1A) applies,”.