



CUSTOMS (EXPORT) REGULATIONS 2020

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Statutory Document No. 2020/0565

*Taxation (Cross-border Trade) Act 2018***CUSTOMS (EXPORT) REGULATIONS 2020¹**

Laid before Tynwald: 19 January 2021
Coming into Operation: IP completion day

The Treasury makes the following Regulations under sections 21(2) and (7), 22, 23(3), (6) and (7), 27(1), 32, 33(4) and (5), 34(3), (4) and (5), 35(2)(b), (3) and (4) and 36(5)(b) and (8) of, and paragraph 5 of Schedule 6 and paragraph 1(3)(c) of Schedule 7 to, the Taxation (Cross-border Trade) Act 2018 (of Parliament), as it has effect in the Island.

1 Title

These Regulations are the Customs (Export) Regulations 2020.

2 Commencement

These Regulations come into operation on IP completion day¹.

3 Interpretation

In these Regulations —

“**the Act**” means the Taxation (Cross-border Trade) Act 2018 (of Parliament), as it has effect in the Island²;

“**acceptance**”, “**accept**” and “**notification of acceptance**”, in respect of an export declaration, are to be construed in accordance with Chapter 10 of Part 4;

“**accompanied baggage on departure**” means baggage which —

- (a) accompanies an individual when departing from the Island or the United Kingdom; or
- (b) would have accompanied the individual had the baggage not been delayed in transit from the Island or the United Kingdom;

“**available for examination**”, in respect of goods made available for examination or making goods available for examination, is to be construed in accordance with regulation 48;

¹ Tynwald Procedure – negative under section 32(6) of the Act.

² 2018 c.22. The Taxation (Cross-border Trade) Act 2018 was applied to the Island by SD 2019/0080.

- “**CEMA 1986**” means the Customs and Excise Management Act 1986;
- “**CIDR 2019**” means the Customs (Import Duty) Regulations 2019³;
- “**common export procedure**”, in relation to goods declared for it, has the meaning given in regulation 7;
- “**CSPOPR 2019**” means the Customs (Special Procedures and Outward Processing) Regulations 2019⁴;
- “**discharge**”, in relation to discharging goods from a common export procedure, is to be construed in accordance with regulation 58 (and references to goods “**discharged**” from that procedure are to be construed accordingly);
- “**exit summary declaration**” has the same meaning as it has in Article 5(10) of the UCC;
- “**export declaration**” means a declaration for a common export procedure made or treated as made in accordance with Part 4;
- “**HMRC**” means Her Majesty’s Revenue and Customs;
- “**non-commercial goods**” means goods —
- (a) which are provided by one individual to another;
 - (b) where no payment is made, directly or indirectly, for the goods by the recipient;
 - (c) which are for the personal use of the recipient; and
 - (d) which do not form part of a series of consignments of goods made between the individuals;
- “**notification of export**” is to be construed in accordance with section 34 of the Act and Part 5;
- “**officer**” has the meaning given in section 184(1) of CEMA 1986;
- “**onward export notification**” means a notification given in accordance with Part 9;
- “**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 Island or the United Kingdom and is departing for a temporary stay outside the Island and the United Kingdom; or

³ SD 2019/0152.

⁴ SD 2019/0154.

- (b) is not resident in the Island or the United Kingdom and is departing after a temporary stay in the Island or the United Kingdom;

“release”, in relation to releasing goods to a common export procedure, is to be construed in accordance with regulation 57 (and references to goods “released” to that procedure are to be construed accordingly);

“the UCC” means Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code;

“the UK sector of the continental shelf” means the areas designated by Order in Council under section 1(7) of the Continental Shelf Act 1964 (of Parliament)^{5;2}

“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 the Treasury in a public notice made under paragraph 1(1) of Schedule 5 to the Customs Transit Procedures Regulations 2019⁶;

“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

“verification” and “verify”, in respect of an export declaration, are to be construed in accordance with Chapter 12 of Part 4.

4 Persons established in the Island or United Kingdom

In these Regulations, a person is established in the Island or United Kingdom –

- (a) in the case of an individual, where the individual is resident in (respectively) the Island or United Kingdom; or
- (b) in any other case, where the person –
- (i) has a registered office in (respectively) the Island or United Kingdom; or
- (ii) has a permanent place in (respectively) the Island or United Kingdom from which the person carries out activities which the person is constituted to perform.

⁵ 1964 c.29. (of Parliament).

⁶ 2019/0150, as amended by SD 2019/0399 and SD 2020/0567.

5 Notices and notifications

- (1) Any power for the Treasury to make notices under these Regulations may be exercised —
 - (a) either in relation to —
 - (i) all cases to which the power extends; or
 - (ii) all cases to which the power extends, subject to specified exceptions; or
 - (iii) any specified case or description of a case; or
 - (b) so as to make different provision for different purposes or areas.
- (2) In these regulations, a notice or notification must be made in writing and a requirement to notify is to be read accordingly.

PART 2 – GOODS EXPORTED IN ACCORDANCE WITH APPLICABLE EXPORT PROVISIONS PROCEDURE

6 Procedure for purposes of applicable export provisions

An export of goods is only made in accordance with a procedure for the purposes of the applicable export provisions⁷ where —

- (a) the goods have been declared for a common export procedure; or
- (b) the export of the goods is deemed to have been made in accordance with a procedure for those purposes by regulation 8.

7 Goods declared for a “common export procedure”

- (1) Goods are declared for a “common export procedure” if —
 - (a) they are goods to which paragraph (3) applies; and
 - (b) an export declaration is made or treated as made that the goods, are to be exported from the Island or United Kingdom.
- (2) Paragraph (3) applies to the goods mentioned in it other than the exceptions in paragraph (4).
- (3) The goods are —
 - (a) domestic goods⁸;
 - (b) goods subject to —
 - (i) a storage procedure⁹;
 - (ii) an inward processing procedure¹⁰;

⁷ See section 35(2) of the Act.

⁸ See section 33 of the Act.

⁹ See paragraph 2 of Schedule 2 to the Act.

¹⁰ See paragraph 8 of Schedule 2 to the Act.

- (iii) an authorised use procedure¹¹;
 - (iv) a temporary admission procedure¹²; or
 - (v) a transit procedure¹³.
- (4) The exceptions are any of the following goods —
- (a) goods exempt from the applicable export provisions in accordance with Part 3;
 - (b) goods which are declared for an outward processing procedure¹⁴;
 - (c) goods in respect of which an onward export notification is made;
 - (d) goods in respect of which regulation 8 applies.

8 Export of goods deemed to be made in accordance with procedure for purposes of applicable export provisions

- (1) Goods the export of which is deemed to have been made in accordance with a procedure for the purposes of the applicable export provisions are the following —
- (a) goods in respect of which —
 - (i) a temporary storage declaration has been made;
 - (ii) an exit summary declaration is required and has been made;
 - (iii) a Customs declaration is not required and has not been made¹⁵; and
 - (iv) an officer is satisfied that they may be exported from the Island or United Kingdom and they are exported;
 - (b) goods in respect of which Part 9 (onward export notification) applies;
 - (ba) Goods in respect of which —
 - (i) a declaration for a free zone procedure, within the meaning of regulation 3(2)(b) of the Customs (Import Duty) Regulations 2019, has been made;
 - (ii) that procedure has not been discharged;
 - (iii) either —
 - (A) an exit summary declaration has been made; or
 - (B) an onward export notification has been given; and

¹¹ See paragraph 13 of Schedule 2 to the Act.

¹² See paragraph 15 of Schedule 2 to the Act.

¹³ See paragraph 5 of Schedule 2 to the Act.

¹⁴ See section 36 of the Act.

¹⁵ See paragraph 1(4) of Schedule 1 to the Act (obligation to make Customs declaration extinguished).

- (iv) an officer is satisfied that they may be exported from the Isle of Man and the United Kingdom and they are exported; or³
 - (bb) [g]oods which are stores and in respect of which –
 - (a) no restriction on export is imposed under any enactments; and
 - (b) either –
 - (i) a customs officer has approved their removal from a customs warehouse in accordance with regulation 19(2) of Customs (Special Procedures and Outward Processing) Regulations 2019, and the customs warehouse procedure has not been discharged before the goods are exported; or
 - (ii) the goods have been declared for an inward processing procedure in accordance with regulation 30G of CIDR 2019, and that procedure has not been discharged before the goods are exported.⁴
 - (c) goods –
 - (i) in respect of which regulation 108 (retention of domestic status) of CIDR 2019 applies; and
 - (ii) which –
 - (A) an officer is satisfied may be exported; and
 - (B) are exported.
- (2) In paragraph (1)(a)(i), “temporary storage declaration” has the same meaning as in regulation 9 (temporary storage declarations) of CIDR 2019.
- (3) In paragraph (1)(bb) –
- “customs warehouse” has the same meaning as in regulation 3 of Customs (Special Procedures and Outward Processing) Regulations 2019;
- “stores” has the same meaning as in section 184(1) of CEMA 1986.⁵
- (4) Notification of export of the goods in paragraph (1)(bb) is deemed to have been given when the goods arrive at the place from which they are to be exported.⁶

PART 3 – GOODS EXEMPT FROM APPLICABLE EXPORT PROVISIONS

9 Goods not required to be exported in accordance with the applicable export provisions

- (1) Goods are not required to be exported in accordance with the applicable export provisions¹⁶ if they are goods mentioned in paragraphs (2) to (11)¹⁷.
- (2) Goods in respect of which regulation 108 (retention of domestic status) of CIDR 2019 does not apply only because an exit summary declaration is not required.
- (3) Goods which remain outside the Island or United Kingdom for a temporary period and are –
 - (a) motor road vehicles registered in the Island or United Kingdom;
 - (b) packaging, pallets and similar equipment, excluding containers, used for transportation and owned by a person established in the Island or United Kingdom; or
 - (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 Island or United Kingdom; and
 - (ii) are not goods which were supplied without payment of excise duty in an export shop in the Island in accordance with the Excise Goods (Export Shops) Regulations 2000¹⁸.
- (4) Goods subject to a common transit procedure¹⁹ which were brought into the Island or United Kingdom and are subsequently exported from the Island or United Kingdom under that procedure.
- (5) [Revoked]⁷
- (6) Domestic goods in respect of which regulation 4 (duty free stores) of the Excise Goods (Aircraft and Ship's Stores) Regulations 2015²⁰ applies.⁸
- (7) Domestic goods which are zero-rated for value added tax in accordance with section 30 (zero-rating) of, and Schedule 9 (zero-rating) to, the Value

¹⁶ See section 33(4) of the Act.

¹⁷ See also section 36(5) (goods declared for outward processing procedure not required to be made in accordance with applicable export provisions).

¹⁸ SD 172/00.

¹⁹ See Part 1 of Schedule 1 to the Customs Transit Procedures Regulations 2019 [SD 2019/0150].

²⁰ SD 2015/0123.

Added Tax Act 1996²¹ and are stores within the meaning of section 184 (interpretation) of CEMA 1986.⁹

- (8) Goods exported to the UK sector of the continental shelf to be put to a specified use in accordance with regulation 36(3)(a) of CSPOPR 2019.
- (9) Goods declared for a UK transit procedure by means of a carnet under regulation 23(4A) CIDR 2019.
- (10) Goods which —
 - (a) are submitted to a universal service provider within the Island before export from the Island or the United Kingdom; and
 - (b) will merely pass through places outside the Island and the United Kingdom before arriving at their ultimate destination in the Island or the United Kingdom.
- (11) Goods that are subject to the postal transit procedure under regulation 6 of, and Schedule 5 to, the Customs Transit Procedures Regulations 2019²².
- (12) In paragraph (3)(b), “**containers**” has the same meaning as in Article 1 of the Customs Convention on Containers, 1972, done at Geneva on 2 December 1972 under the auspices of the United Nations International Maritime Organisation²³.
- (13) In paragraph (4), “**common transit procedure**” has the meaning given by paragraph 1(2) of Schedule 1 to the Customs Transit Procedures Regulations 2019²⁴.
- (14) [Revoked]¹⁰
- (15) In paragraph (9) —
 - (a) “**UK transit procedure**” has the same meaning as in paragraph 1 of Schedule 3 to the Customs Transit Procedures Regulations 2019²⁵;
 - (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; and
 - (ii) the Convention of Temporary Admission done at Istanbul on 26 June 1990,

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.

²¹ 1996 c.1. Those provisions are to be amended by paragraph 94(4) of the Schedule to the Value Added Tax Act 1996 (Amendment) Order 2019 [SD 2019/0082].

²² SD 2019/0150, as amended by SD 2019/0399.

²³ Available electronically from: https://treaties.un.org/doc/Treaties/1975/12/19751206%2002-58%20AM/Ch_XI_A_15p.pdf

²⁴ SD 2019/0150, as amended by SD 2019/0399.

²⁵ SD 2019/0150, as amended by SD 2019/0399.

PART 4 – EXPORT DECLARATIONS ETC

CHAPTER 1: PRELIMINARY

10 Interpretation of Part

(1) In this Part —

“**customs and excise airport**” has the meaning given by section 14(7) of CEMA 1986²⁶;

“**Customs office**” means premises used by the Treasury for the purposes of exercising its functions under the Act;

“**EIDR electronic system**” has the meaning given by regulation 44(4);

“**EIDR export process**” has the meaning given by regulation 44(1);

“**EIDR records**” has the meaning given by regulation 44(4);

“**excise duty**” has the same meaning as in section 49 of the Act;

“**invalid carriage**” means a mechanically propelled vehicle, the weight of which unladen does not exceed 254 kilograms, and which is specially designed and constructed, and not merely adapted, for the use of a person suffering from some physical defect or disability and is used solely by such person;

“**Oral or By conduct list**” has the same meaning as it has in regulation 15 of CIDR 2019;

“**pleasure craft**” means a vessel which, at the time of departure from the Island, is being used for private recreational purposes;

“**port**” has the meaning given in section 184 of CEMA 1986;

“**private aircraft**” has the meaning given in section 167 of the Air Navigation (Isle of Man) Order 2015 (of Parliament)²⁷;

“**simplified export declaration**” and “**supplementary export declaration**” have the meanings given in regulation 41;

“**simplified export declaration process**” has the meaning given in regulation 39; and

“**small vehicle**” means a motor vehicle (other than an invalid carriage, moped or motor bicycle) which, —

- (a) is a mechanically propelled vehicle intended or adapted for use on roads;
- (b) is not constructed or adapted to carry more than nine persons inclusive of the driver; and
- (c) has a maximum gross weight not exceeding 3.5 tonnes,

²⁶ AT 37 of 1986.

²⁷ S.I. 2015/870.

and includes a combination of such a motor vehicle and a trailer, and which is –

- (i) used for the purpose of carrying goods in the course of the business of the person who owns or has the right to use the vehicle; and
 - (ii) where those goods are not being carried under a contract for transportation.
- (2) The reference in the definition of “small vehicle” to a person having the right to use a vehicle does not, in relation to a motor vehicle, include a reference to a person whose right to use the vehicle derives only from their having paid, or undertaken to pay, for the use of the vehicle and its driver for a particular journey.

CHAPTER 2 – OBLIGATION TO MAKE EXPORT DECLARATION

11 Requirement to make export declaration before goods exported

- (1) An export declaration, in respect of goods, must be made or treated as made before the goods are exported.
- (2) But an export declaration may be made after or at the same time as the goods are exported where Sections 2 (export declarations made orally) or 3 (export declarations made by conduct) of Chapter 4 apply.
- (3) Further to the requirement in paragraph (1), an export declaration may also be made after the goods are exported where regulation 12 applies.
- (4) If an export declaration is made in accordance with regulation 12, an officer may treat the requirement in paragraph (1) as met if the officer considers it appropriate to do so.
- (5) But the requirement is only treated as met if the officer informs the person who made the declaration that it is treated as met.
- (6) Further provision about when an export declaration must be made may be specified in a notice given by the Treasury.

12 Export declarations to be made after goods exported

- (1) Paragraph (2) applies if the requirements for making an export declaration under this Part (other than that paragraph), in relation to particular goods, were not met (in whole or in part) before or at the same time as the goods were exported.
- (2) The person who exported the goods from the Island must make an export declaration as soon as that person is notified or otherwise becomes aware that this paragraph applies.

- (3) That export declaration must be made in accordance with the requirements of this Part (other than the requirement that the declaration is to be made before the goods are exported).
- (4) The “person who exported the goods from the Island” includes the person who, prior to the export of the goods from the Island —
 - (a) made the goods available for examination;
 - (b) was required to make the goods available for examination;
 - (c) secured that the goods were made available for examination; or
 - (d) was required to secure that the goods were made available for examination.
- (5) If a person makes an export declaration under paragraph (2), it does not affect that person’s liability, or the liability of any other person, for a breach of regulation 11(1).
- (6) A person is not required to make a declaration in accordance with paragraph (2) if another person to whom that paragraph applies, in relation to those goods, has made a declaration which meets the requirements of this Part.

CHAPTER 3 – ELIGIBILITY OF PERSONS TO MAKE EXPORT DECLARATIONS

13 Eligibility of persons to make export declarations

- (1) A person may make an export declaration in respect of goods if the requirements in paragraph (2) are met by that person.
- (2) The requirements are —
 - (a) that the person is able to —
 - (i) make the goods available for examination; or
 - (ii) secure that the goods are made available for examination; and
 - (b) that, except where regulation 14 applies, the person is established in the Island or United Kingdom.

14 Exceptions to the establishment requirement

The requirement that a person is established in the Island or United Kingdom does not apply to any of the following —

- (a) a person who makes an export declaration in respect of goods which are subject to a special Customs procedure²⁸ other than a storage procedure;

²⁸ “Special Customs procedure” is defined in section 3(4) of the Act.

- (b) a person who makes an export declaration as described in Sections 2 to 3 of Chapter 4 or regulation 30 (export declarations made in paper form: qualifying departing travellers);
- (c) a Customs agent²⁹ acting in that capacity.

CHAPTER 4 – FORM OF EXPORT DECLARATIONS AND HOW THEY ARE MADE

Section 1 – General rule

15 Export declarations made electronically

- (1) The general rule is that an export declaration –
 - (a) must be made in an electronic form specified in a public notice given by the Treasury; and
 - (b) must be submitted or otherwise made available to the Treasury electronically in accordance with provision made by a public notice given by the Treasury.
- (2) The general rule does not apply to goods in relation to which Sections 2 to 4 apply.

Section 2 – Export declarations made orally

16 General provisions applying to export declarations made orally

- (1) An individual makes an export declaration orally only if –
 - (a) the individual –
 - (i) makes the declaration to an officer at a Customs office;
 - (ii) identifies the goods in respect of which the declaration is made; and
 - (iii) where paragraph (2) applies, identifies the person on whose behalf the goods are exported; and
 - (b) the officer informs the individual that the officer is satisfied that the declaration is being made.
- (2) An individual may make an export declaration orally on behalf of another person (“P”) where –
 - (a) [Revoked]¹¹
 - (b) the goods to which the export declaration relates are exported by P; and
 - (c) the individual has the authority of P to make the declaration.

²⁹ See Part 7 for requirements of establishment in respect of Customs agents.

- (3) An individual does not make an export declaration orally under this Section if, before an export declaration is purportedly made orally, an export declaration has, in respect of that export of goods, been made in another form.

17 Goods excluded from export declarations made orally

Despite regulations 18 and 20, an export declaration is not made orally in respect of goods which are the subject of —

- (a) an application for repayment or remission of import duty which has not been rejected or otherwise determined;
- (b) a tariff suspension further to any regulations made under section 12 of the Act;
- (c) a restriction on export imposed under an enactment unless the goods are a consignment of food listed in Part G of the Oral or By conduct list;¹²
- (d) insofar as it is retained EU law under the European Union and Trade Act 2019, a measure provided for under 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 products³⁰; or
- (e) a declaration made under regulation 16(2) in respect of either non-commercial goods or personal gifts on export.

18 Export declarations made orally by an individual

- (1) Subject to paragraph (2), an individual may make an export declaration orally in respect of any of the following goods —
- (a) non-commercial goods;
 - (b) personal gifts on export;
 - (c) goods where —
 - (i) the value of the goods does not exceed the amount specified in a notice published by the Treasury under regulation 19(3);¹³
 - (ii) the weight of the goods does not exceed 1000kg; and
 - (iii) the goods are not subject to excise duty;¹⁴
 - (d) goods which —
 - (i) are a means of transport subject to registration in the Island; and

³⁰ Regulation (EU) No 1308/2013 was prescribed by SD 2019/0037, and modified by SD 2019/0212.

- (ii) meet any further conditions provided in a notice which may be given by the Treasury;
- (e) any spare parts, accessories and equipment connected to that means of transport;
- (f) fodder and feeding stuffs accompanying animals for the purpose of feeding them during their exportation;¹⁵
- (g) packaging which is not intended for sale and is either —
 - (i) exported filled and intended for import (whether filled or unfilled); or
 - (ii) exported unfilled and intended for import filled.¹⁶
- (1A) Subject to paragraph (2), an individual may make an export declaration orally in respect of goods which are listed in Part G of the Oral or By conduct list.¹⁷
- (2) Paragraphs (1) and (1A) do not apply —
 - (a) where the goods are exported at a location which is specified in a notice published by the Treasury; or
 - (b) to the making of oral declarations of a type specified in a notice published by the Treasury.¹⁸

19 Export declarations that may be made orally or electronically

- (1) Where an individual may make an export declaration orally under Section 2 (export declarations made orally), the individual may instead make an export declaration in accordance with the electronic form specified in the public notice made under regulation 15(1)(a) if all of the following conditions are met —
 - (a) the individual making the declaration is a qualifying departing traveller;
 - (b) the declaration is made within the period of time specified in a notice published by the Treasury;
 - (c) the goods are —
 - (i) contained within the individual's accompanied baggage; or
 - (ii) carried by a small vehicle driven by the individual, or in which the individual is a passenger;
 - (d) the goods are not personal gifts or non-commercial goods;
 - (e) the value of the goods does not exceed the amount specified in a notice published by the Treasury;¹⁹
 - (f) the weight of the goods does not exceed 1000 kg;
 - (g) the goods are not subject to excise duty; and
 - (h) the goods are not subject to a restriction on export imposed under an enactment.

- (2) The Treasury must publish a notice specifying the period of time in which a declaration must be made for the purposes of this regulation and regulation 24(b).
- (3) The Treasury must publish a notice specifying the amount at paragraph (1)(e) and in regulations 18, 23 and 24.²⁰

20 Export declarations made orally: certain goods subject to temporary admission procedure

An individual may make an export declaration orally, in respect of goods subject to a temporary admission procedure³¹ at the time the export declaration is made, if —

- (a) the individual is a qualifying departing traveller who made, or was otherwise capable of making, in respect of those goods, the Customs declaration for that procedure orally in accordance with regulation 21(1) (temporary admission procedure: musical instruments, packaging, broadcast equipment and disaster relief material) of CIDR 2019; or
- (b) the individual made, or was otherwise capable of making, in respect of those goods, the Customs declaration for that procedure orally in accordance with regulations 21(2) or regulation 22 (temporary admission procedure: miscellaneous goods) of CIDR 2019; and

in either case, irrespective of whether the Customs declaration was actually made orally for that procedure.

Section 3 – Export declarations made by conduct

21 General provisions applying to export declarations made by conduct

- (1) An individual does not make an export declaration by conduct under this Section if, before an export declaration is purportedly made by conduct, in respect of that export of goods, another form of export declaration has been made.
- (2) An individual may make an export declaration by conduct on behalf of another person (“P”) where —
 - (a) [Revoked]²¹
 - (b) the goods to which the export declaration relates are exported by P; and
 - (c) the individual has the authority of P to make the declaration.

³¹ See paragraph 19 of Schedule 2 to the Act regarding the discharge of the temporary admission procedure where an export is made in accordance with the common export procedure.

22 Goods excluded from export declarations made by conduct

Despite regulations 23 to 29B, an export declaration is not made by conduct in respect of goods which are the subject of —

- (a) an application for repayment or remission of import duty which has not been rejected or otherwise determined;
- (b) a tariff suspension further to any regulations made under section 12 of the Act;
- (c) a restriction on export imposed under an enactment unless the goods are a consignment of food listed in Part G of the Oral or By conduct list, and except that regulation 29A applies notwithstanding that the goods are the subject of such a restriction;²²
- (d) insofar as it is retained EU law under the European Union and Trade Act 2019, a measure provided for under 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 products³²; or
- (e) a declaration made under regulation 21(2) in respect of either non-commercial goods or personal gifts on export.²³

23 Export declarations by conduct: certain goods with pedestrians

- (1) Subject to paragraph (2), an individual may make an export declaration by the conduct referred to in paragraph (3) in respect of any of the following goods —
 - (a) non-commercial goods;
 - (b) personal gifts on export;
 - (c) goods where —
 - (i) the value of the goods does not exceed the amount specified in a notice published by the Treasury under regulation 19(3);²⁴
 - (ii) the weight of the goods does not exceed 1000kg; and
 - (iii) the goods are not subject to excise duty;²⁵
 - (d) portable musical instruments where the individual is a qualifying departing traveller;
 - (e) goods listed in Part E or Part G of the Oral or By conduct list³³;²⁶

³² See the footnote to regulation 17(d).

³³ Available electronically from:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/759311/Oral_and_by_Conduct_Declarations.pdf

- (f) fodder and feeding stuffs accompanying animals for the purpose of feeding them during their exportation;²⁷
- (g) [Revoked]²⁸
- (2) Paragraph (1) does not apply in respect of goods listed in Part E of the Oral or By Conduct list which are —
 - (a) spare parts, accessories and equipment for a means of transport that meet any further conditions in a notice which may be published by the Treasury; or
 - (b) goods in relation to which full relief from a liability to import duty would not be given under regulation 44 of CSPOPR 2019 if the goods were chargeable goods imported and declared for a temporary admission procedure.
- (3) The conduct referred to in paragraph (1) is where the individual as a pedestrian enters a channel of a Customs office whilst taking the goods with the individual, and where that channel is —
 - (a) the last channel available to the individual to make an export declaration before departure from the Island or United Kingdom; and
 - (b) either —
 - (i) signed as “Green” or “Nothing to declare”; or
 - (ii) the only channel which exists or is operating.

24 Export declarations that may be made by conduct or electronically

Where an individual may make an export declaration by conduct under Section 3 (export declarations made by conduct), the individual may instead make an export declaration in accordance with the electronic form specified in the public notice made under regulation 15(1)(a) if all of the following conditions are met —

- (a) the individual making the declaration is a qualifying departing traveller;
- (b) the declaration is made within the period of time specified in a notice published by the Treasury under regulation 19(2);
- (c) the goods are —
 - (i) contained within the individual’s accompanied baggage; or
 - (ii) carried by a small vehicle driven by the individual, or in which the individual is a passenger;
- (d) the goods being exported are not personal gifts or non-commercial goods;
- (e) the value of the goods does not exceed the amount specified in a notice published by the Treasury under regulation 19(3);²⁹
- (f) the weight of the goods does not exceed 1000 kg;

- (g) the goods are not subject to excise duty; and
- (h) the goods are not subject to a restriction on export imposed under an enactment.

25 Export declarations by conduct: certain goods in vehicles

- (1) Subject to paragraph (2), an individual may make an export declaration by the conduct referred to in paragraph (3) or (6) in respect of the following goods —
 - (a) goods specified in regulation 23(1); or³⁰
 - (b) goods listed in Part F or Part G of the Oral or By conduct list^{34,31}
- (2) Paragraph (1) does not apply in respect of goods listed in Part E or Part F of the Oral or By Conduct list which are —
 - (a) a means of transport subject to registration in the Island that meets any further conditions provided in a notice which may be published by the Treasury;
 - (b) spare parts, accessories and equipment connected to that means of transport; or
 - (c) goods in relation to which full relief from a liability to import duty would not be given under regulation 44 of CSPOPR 2019 if the goods were chargeable goods imported and declared for a temporary admission procedure.
- (3) Subject to paragraph (5) the conduct referred to is where —
 - (a) the individual drives a vehicle in a lane past a Customs office or the individual allows herself or himself to be carried in a vehicle which is so driven;
 - (b) the goods are carried by the vehicle, or are the vehicle; and
 - (c) the vehicle has prominently displayed on its windscreen a sticker stating “Nothing to declare”.
- (4) In paragraph (3)(a) —
 - (a) the Customs office referred to must be the last office available to the individual to make an export declaration before departure from the Island or United Kingdom; and
 - (b) the lane must be designated as a lane to be used for the purpose of making an export declaration.
- (5) Paragraph (3) does not apply where the goods are exported from a RoRo listed location within the meaning given in regulation 60.

³⁴ Available electronically from:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/759311/Oral_and_by_Conduct_Declarations.pdf

- (6) Where the goods are exported from a RoRo listed location, the conduct referred to is where —
 - (a) the individual drives a vehicle across the boundary of a RoRo listed location, or allows herself or himself to be carried in a vehicle which is so driven; and
 - (b) the goods are carried by the vehicle, or are the vehicle.

26 Export declarations by conduct: posted goods

- (1) A person may make an export declaration by the conduct described in paragraph (2) in respect of goods which have a value not exceeding £1000.³²
- (2) The conduct is where the person allows the goods to be exported from the Island or United Kingdom by submitting them to a universal service provider.
- (3) But that export declaration is to be treated as withdrawn if the goods are not delivered by a universal service provider in the normal course of post.

26A Export declarations by conduct: Human Organs etc. needed for transplant

- (1) A person may make an export declaration by the conduct described in paragraph (2) in respect of human blood, blood products, organs, tissues and cells for grafting, implanting (transplant) or transfusion (“the goods”).
- (2) The conduct referred to in paragraph (1) is where the person allows the goods to be exported from the Island by loading or allowing the goods to be loaded on any means of transport.
- (3) But such a declaration is to be treated as withdrawn if the goods are not exported from the Island and United Kingdom within 48 hours of being loaded on the means of transport.
- (4) Where this regulation applies there is no requirement to make the goods available for examination except where an officer requires that the goods are made available for examination.³³

27 Export declarations by conduct: certain goods subject to temporary admission procedure

- (1) This regulation applies where an individual may not make an export declaration by conduct under regulation 23 or 25.
- (2) An individual may make an export declaration by the conduct described in regulations 23(3), 25(3) or 25(6) in respect of goods subject to a temporary admission procedure, if —
 - (a) the individual is a qualifying departing traveller who made, or was otherwise capable of making, in respect of those goods, the

Customs declaration for that procedure by conduct in accordance with regulation 29(1) and (2) (temporary admission procedure: miscellaneous goods) of CIDR 2019; or

- (b) the individual made, or was otherwise capable of making, in respect of those goods, the Customs declaration for that procedure by conduct in accordance with regulation 29(1) and (2), or (3) (temporary admission procedure: miscellaneous goods) of CIDR 2019; and

in either case, irrespective of whether the Customs declaration was actually made by conduct for that procedure.

- (3) An individual may make an export declaration by the conduct described in regulation 25(6), in respect of goods subject to a temporary admission procedure, if the individual made, or was otherwise capable of making, in respect of those goods, the Customs declaration for that procedure by conduct in accordance with regulation 30 (temporary admission procedure: goods imported at RoRo listed locations) of CIDR 2019³⁵, irrespective of whether the Customs declaration was actually made by conduct for that procedure.

28 Export declarations by conduct: pleasure craft

- (1) An individual may make an export declaration by the conduct referred to in paragraph (2) in respect of goods which are a pleasure craft.
- (2) The conduct referred to is where the individual leaves Island waters in the pleasure craft.

29 Export declarations by conduct: private aircraft

- (1) An individual may make an export declaration by the conduct referred to in paragraph (2) in respect of goods which are a private aircraft if the aircraft leaves the Island from —
 - (a) a customs and excise airport; or
 - (b) any other place from which the individual is permitted to depart by the Treasury under section 14(3) of CEMA 1986.
- (2) The conduct referred to is where the individual leaves the Island in the private aircraft.

29A Export declarations by conduct: NATO forces

- (1) A person who is a representative of NATO forces may make an export declaration by the conduct referred to in paragraph (2).

³⁵ SD 2019/0152.

- (2) The conduct referred to is the submission of a NATO form 302 to the Treasury in accordance with the procedural rules stipulated in a notice published by the Treasury.
- (3) The Treasury 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 in the North Atlantic Treaty regarding the Status of their Forces, done in London on 19 June 1951.³⁴

29B UK Continental Shelf simplified export procedure

- (1) Subject to paragraph (4), an eligible person (P) may make an export declaration by the conduct specified in paragraph (2) in relation to the export of domestic goods by P to an installation on the UK sector of the continental shelf.
- (2) The specified conduct is where –
 - (a) P submits to a specified electronic system such information as may be required by a notice published by the Treasury; and
 - (b) P loads or allows the goods to be loaded from a location in the Island onto a vessel or aircraft destined for an installation on the UK sector of the continental shelf.
- (3) The Treasury must publish a notice specifying the electronic system for the purpose of paragraph (2)(a), the information required to be submitted, the form and manner in which that information must be provided and the time by which it must be submitted.
- (4) Paragraph (1) does not apply where the goods exported are excise goods.
- (5) In this regulation –

“**eligible person**” means a person who is an eligible person under regulation 28G (Persons eligible to use UK continental shelf simplifications) of CIDR 2019;

“**excise goods**” means goods which are chargeable with excise duty and goods which are treated as chargeable with excise duty under section 26C of the Hydrocarbon Oil Duties Act 1986; and

“**installation**” means an artificial island, a fixed or floating installation or any other structure.³⁵

Section 4 – Export declarations made in paper form

30 Export declarations made in paper form: qualifying departing travellers

- (1) An individual who is a qualifying departing traveller may make an export declaration in an appropriate paper form in respect of goods carried at the

time of export by the individual, except where the goods are exported at a location which is specified in a notice published by the Treasury.

- (2) In paragraph (1), “appropriate paper form” means the form provided by a notice published by the Treasury.
- (3) The Treasury must publish a notice providing the form referred to in paragraph (2).

31 Export declarations made in paper form

- (1) Subject to paragraph (2), a person may make an export declaration by means of a carnet.
- (2) 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 of CIDR 2019;
 - (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.
- (3) A “carnet” means, in respect of an export declaration, a document as so described in one of the following conventions —
 - (a) the Customs Convention on the “A.T.A. Carnet” for the Temporary Admission of Goods, (Brussels, December 6, 1961)³⁶; or
 - (b) the Convention on Temporary Admission (Istanbul, 26 June 1990)³⁷; and

where the form of the carnet is that provided by the version of the convention which is current at the time the declaration is made.

³⁶ Command paper 2226. Available electronically from: http://www.wcoomd.org/-/media/wco/public/global/pdf/about-us/legal-instruments/conventions-and-agreements/ata/pdf/pf_ata_conv_text.pdf?la=en

³⁷ Available electronically from: http://www.wcoomd.org/-/media/wco/public/global/about-us/legal-instruments/conventions-and-agreements/istanbul/istanbul_legal_text_eng.pdf?la=en

- (4) A “duty suspension arrangement” has the meaning given in regulation 3(1) of the Excise (Holding, Movement and Duty Point) Regulations 2010³⁸.

32 Export declarations made in paper form: further provision

- (1) In cases specified in a notice given by the Treasury, an export declaration may be made in a paper form specified in the notice.
- (2) In those cases, the declaration must be submitted or otherwise made available to the Treasury in accordance with any provision made in a notice given by the Treasury.

Section 5 – Export declarations: consequential provision

33 Export declarations made orally: consequential provision

- (1) This Regulation applies in respect of goods where an export declaration is made orally as provided by Section 2.
- (2) The following are (respectively) deemed as, or treated as, occurring when an officer gives the information described in regulation 16(1)(b) —
- (a) notification of export of the goods;
 - (b) acceptance of, and notification of acceptance of, the export declaration; and
 - (c) release of goods to a common export procedure.
- (3) Discharge of the goods from a common export procedure is to be treated as occurring on export of the goods from the territory comprising the Island and the United Kingdom.
- (4) No notification of discharge from a common export procedure is required to be made to the declarant.

34 Export declarations by conduct: consequential provision

- (1) Paragraphs (2) to (6) apply in respect of goods where an export declaration is made by conduct as provided by Section 3.
- (2) In relation to regulations 23 and 25(3) —
- (a) notification of export of the goods is to be deemed as occurring on entering the channel of a Customs office or the lane past a Customs office; and
 - (b) the following are to be treated as occurring on exiting the channel or the lane —
 - (i) acceptance of the export declaration; and

³⁸ SD 198/10.

- (ii) release of the goods to, and discharge of the goods from, a common export procedure.
- (3) In relation to regulation 25(6) —
 - (a) notification of export of the goods is to be deemed as occurring on driving across the boundary;
 - (b) the following are to be treated as occurring on driving across the boundary —
 - (i) acceptance of the export declaration; and
 - (ii) release of the goods to a common export procedure; and
 - (c) discharge of the goods from a common export procedure is to be treated as occurring on export of the goods from the Island and United Kingdom.
- (4) In relation to regulation 26, the following are (as the case may be) treated as, or deemed as, occurring when the goods are exported from the Island by a universal service provider in the normal course of post —
 - (a) notification of export of the goods;
 - (b) acceptance of the export declaration; and
 - (c) release of the goods to, and discharge of the goods from, a common export procedure.
- (4A) In relation to regulation 26A, the following are (as the case may be) treated as, or deemed as, occurring when the goods are exported from the Island and United Kingdom —
 - (a) notification of the export of the goods;
 - (b) acceptance of the export declaration; and
 - (c) release of the goods to, and discharge of the goods from, a common export procedure.³⁶
- (5) In relation to regulation 28, the following are (as the case may be) treated as, or deemed as, occurring when the pleasure craft leaves Island waters —
 - (a) notification of export of the goods;
 - (b) acceptance of the export declaration; and
 - (c) release of the goods to, and discharge of the goods from, a common export procedure.
- (6) In relation to regulation 29, the following are (as the case may be) treated as, or deemed as, occurring when the private aircraft leaves the Island —
 - (a) notification of export of the goods;
 - (b) acceptance of the export declaration; and
 - (c) release of the goods to, and discharge of the goods from, a common export procedure.

- (6A) In relation to regulation 29A, the following are (as the case may be) treated as, or deemed as, occurring when the goods leave the Island —
- (a) notification of export of the goods;
 - (b) acceptance of the export declaration;
 - (c) release of the goods to, and discharge of the goods from, a common export procedure.³⁷
- (6B) In relation to regulation 29B (UK continental shelf simplified export procedure), the following are (as the case may be) treated as, or deemed as, occurring at the time of the later of the completion of the conduct in regulation 29B(2) and the departure from the Island of the vessel or aircraft transporting the goods to the installation on the UK sector of the continental shelf —
- (a) notification of export of the goods;
 - (b) acceptance of the export declaration; and
 - (c) release of the goods to, and discharge of the goods from, a common export procedure.³⁸
- (7) Where paragraph (2), (3), (4), (4A), (5), (6), (6A) or (6B) applies, no notification of acceptance of the export declaration, or notification of discharge from a common export procedure, is required to be made to the declarant.³⁹
- (8) Where an export declaration in respect of goods subject to a temporary admission procedure is made by conduct as provided by regulation 27 —
- (a) notification of export of the goods is to be deemed as occurring on undertaking the conduct;
 - (b) the following are to be treated as occurring on completing the conduct —
 - (i) acceptance of the export declaration; and
 - (ii) release of the goods to a common export procedure; and
 - (c) discharge of the goods from a common export procedure is to be treated as occurring on export of the goods from the territory comprising the Island and the United Kingdom.
- (9) Where paragraph (8) applies, no notification of acceptance of the export declaration, or notification of discharge from a common export procedure, is required to be made to the declarant.

35 Export declarations: miscellaneous consequential provisions

- (1) This regulation applies in respect of goods where an export declaration has been made in an electronic form under regulation 19 or regulation 24.
- (2) Notification of export of the goods is to be deemed as occurring —

- (a) if the goods are carried in the accompanied baggage of an individual who is a pedestrian, when the individual enters the last channel of a Customs office available to the individual to make an export declaration prior to departing from the territory comprising the Island and the United Kingdom;
 - (b) if the goods are —
 - (i) carried by a small vehicle driven by an individual or in which they are a passenger; and
 - (ii) not being exported from a RoRo listed location, at the time the vehicle enters the lane past a Customs office where that Customs office is the last office available to the individual to make an export declaration before departure from the territory comprising the Island and the United Kingdom and the lane is designated as a lane to be used for the purpose of making an export declaration; and
 - (c) if the goods are —
 - (i) carried by a small vehicle driven by an individual or in which they are a passenger; and
 - (ii) being exported from a RoRo listed location, at the time the vehicle drives across the boundary of the RoRo listed location.
- (3) In relation to this regulation, discharge of the goods from a common export procedure is to be treated as occurring when the goods are exported from the territory comprising the Island and the United Kingdom.
- (4) “**RoRo listed location**” has the same meaning as in Part 6.

36 Further deemed notification of export

- (1) Notification of export of the goods is deemed to have been given at the time the goods are exported if all the conditions specified in paragraph (2), and at least one of the supplementary conditions specified in paragraph (3), are met.
- (2) The conditions are —
 - (a) the goods are being exported by a qualifying departing traveller;
 - (b) the goods are —
 - (i) contained within the individual’s accompanied baggage; or
 - (ii) carried by a small vehicle driven by the individual, or in which the individual is a passenger; and
 - (c) the goods being exported are not personal gifts or non-commercial goods.
- (3) The supplementary conditions are —

- (a) the value of the goods exceeds £1,500;⁴⁰
- (b) the weight of the goods exceeds 1000 kg;
- (c) the goods are subject to excise duty; or
- (d) the goods are subject to a restriction on export imposed under an enactment.

37 Goods not requiring examination

- (1) Subject to paragraph (2), there is no requirement to make goods available for examination if —
 - (a) notification of export of the goods is deemed to have been given under regulation 36(1); and
 - (b) the goods are exported from a location specified in a notice published by the Treasury.
- (2) Paragraph (1) does not apply —
 - (a) in cases of a type specified in a notice published by the Treasury; or
 - (b) if an officer requires that the goods are made available for examination.
- (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 27, 28, 29 and 29A.⁴¹
- (2B) Paragraph (2A) does not apply if an officer requires that the goods are made available for examination.⁴²
- (3) Where paragraph (1) or (2A) applies, regulation 13(2)(a) (eligibility of persons to make export declarations) applies as if there is that requirement to make the goods available for examination.⁴³
- (4) Where paragraph (2) or (2B) applies, a notification for the purposes of regulation 48(5) (obligation to make goods available for examination) is not required except in circumstances which are specified in a notice published by the Treasury.⁴⁴
- (5) The Treasury must publish a notice specifying the matters referred to in paragraph (1)(b).
- (6) The Treasury may publish a notice specifying the matters referred to in paragraphs (2)(a) and (4).

CHAPTER 5 – CONTENTS OF EXPORT DECLARATIONS

38 Export declarations: content

- (1) An export declaration in respect of any goods must —

- (a) contain information of a description specified in a notice given by the Treasury;
 - (b) be accompanied by such documents of a description specified in a notice given by the Treasury; and
 - (c) include a declaration by the person making it that the export declaration is, to the best of the person's knowledge, correct and complete.
- (2) In cases specified in a notice given by the Treasury, the requirement under paragraph (1)(b) may be met by the person who has made the declaration or any other person –
- (a) making the documents available for inspection by an officer; or
 - (b) making available to the Treasury information of a description specified in the notice (whether electronically or otherwise).
- (3) References in these Regulations to documents accompanying an export declaration are to be construed in accordance with this regulation.
- (4) This regulation is subject to Chapters 4 and 6.

CHAPTER 6 – SIMPLIFICATIONS TO EXPORT DECLARATIONS ETC

Section 1 – Simplified export declaration process

39 The meaning of simplified export declaration process

- (1) “Simplified export declaration process” means the process in relation to export declarations provided by this Chapter which simplifies or disapplies requirements made by or under these Regulations which would otherwise apply to export declarations.
- (2) The simplified export declaration process does not apply to an export declaration made in respect of goods which are subject to a transit procedure.

40 Persons authorised to use the simplified export declaration process

- (1) A person (“an authorised declarant”) may use the simplified export declaration process if authorised to do so by the Treasury.
- (2) The eligibility criteria to be so authorised are that the person –
 - (a) meets the criteria which apply to be approved as an authorised economic operator in regulation 99(1)(c) and (d) of CIDR 2019³⁹, as if reference to suitability to be an authorised economic operator were a reference to suitability to be an authorised declarant; and

³⁹ See regulation 99 (eligibility criteria for authorised economic operators) of Customs (Import Duty) Regulations 2019 which applies to these Regulations due to Part 8.

- (b) demonstrates to an officer that appropriate procedures are in place such that the person can use the simplified export declaration process competently.
- (3) The Treasury may give a notice setting out appropriate procedures for the purposes of paragraph (2)(b).
- (4) A person who is an authorised economic operator may be authorised as an authorised declarant even if the person does not meet the eligibility criterion in paragraph (2)(b).
- (5) An authorisation may be given in respect of an export declaration which —
 - (a) is identified in the authorisation; or
 - (b) is to be made within a period identified in the authorisation.
- (6) The simplified export declaration process must be used in compliance with any conditions contained in the authorisation.
- (7) The simplified export declaration process may not be used by a Customs agent⁴⁰ in respect of an export declaration where —
 - (a) the principal of the agent is an authorised declarant;
 - (b) the agent is not an authorised declarant; and
 - (c) the agent intends to act as an indirect agent on behalf of the principal in making the export declaration.

41 Simplified export declaration and supplementary export declaration

- (1) To comply with the simplified export declaration process, an authorised declarant must make the export declaration, in respect of the goods, in two parts, comprising —
 - (a) a simplified export declaration; and
 - (b) a supplementary export declaration.
- (2) But, in the cases specified in regulation 42, a supplementary export declaration is not required.
- (3) A “simplified export declaration” and a “supplementary export declaration” are the parts of an export declaration, identified accordingly in a public notice given by the Treasury.
- (4) That public notice must specify the information to be contained in, and the documents to accompany, the respective parts.
- (5) A simplified export declaration must be made by no later than the end of the period which applies to making the export declaration in respect of the goods.

⁴⁰ See, in relation to Customs agents and indirect agents, section 21 of the Act.

- (6) A supplementary export declaration must be made by no later than the end of the period specified in a notice published by the Treasury.⁴⁵
- (7) The authorised declarant must, by the end of the period which applies to the making of each respective part, make available for inspection by an officer any documents required to accompany each respective part.
- (8) An officer may, in the case of documents required to accompany the supplementary export declaration, extend that period in accordance with regulation 43.
- (9) For the purposes of acceptance of an export declaration, where the Treasury makes a determination in respect of the simplified export declaration, it is treated as a determination in respect of the export declaration.
- (10) For the purposes of notification of acceptance of an export declaration, a notification by the Treasury to the authorised declarant that the simplified export declaration is accepted, is notification of acceptance of the export declaration.
- (11) Acceptance and notification of acceptance of the export declaration are to be treated as occurring on completion of the EIDR export process in regulation 44(1) where —
 - (a) the conditions of regulation 44 are met; and
 - (b) an officer is satisfied that the goods have been made available for examination in accordance with regulation 48.

42 Exception from requirement to make a supplementary export declaration

A supplementary export declaration is not required, to comply with the simplified export declaration process, in respect of goods where —

- (a) the value of the goods does not exceed £900 and the weight of the goods does not exceed 1000kg;
- (b) an officer considers that all the information required to discharge the goods from a common export procedure has been provided by or with the simplified export declaration without the need for a supplementary export declaration; and
- (c) the simplified export declaration is not made by using the EIDR export process.

43 Supplementary export declaration: extension to make available documents for inspection

- (1) In a particular case, an officer may extend the period to make available for inspection by an officer, documents required to accompany a supplementary export declaration.

- (2) But any such extended period must not exceed —
 - (a) in respect of documents which concern the value of the goods, the period of 3 years beginning with the date of release of the goods to a common export procedure; or
 - (b) in respect of all other documents, the period of 120 days beginning with the date of release of the goods to a common export procedure.

Section 2 – Simplified export declarations made using the EIDR export process

44 EIDR export process

- (1) “EIDR export process” means to make a simplified export declaration —
 - (a) by way of entering into an EIDR electronic system the simplified export declaration, the information required to be contained in it, and the documents required to accompany it; and
 - (b) which meets the conditions in paragraphs (2) and (3); andin this regulation that simplified export declaration is referred to as an “applicable simplified export declaration”.
- (2) The first condition is that the goods to which the declaration relates must be of a kind set out in a notice which must be given by the Treasury.
- (3) The second condition is that the goods are not excise goods, within the meaning of regulation 3(1) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010⁴¹.
- (4) In paragraph (1), “EIDR electronic system” means, in relation to the export of goods, an electronic system which is —
 - (a) operated by the person making the applicable simplified export declaration; and
 - (b) used for keeping and maintaining records (“EIDR records”) of the matters referred to in sub-paragraphs (a) and (b) of paragraph (1).

45 Authorisations to use the EIDR export process

- (1) A person may only use the EIDR export process if authorised to do so by the Treasury.
- (2) A person authorised under paragraph (1) is referred to in this Chapter as “an authorised EIDR export declarant”.
- (3) The eligibility criteria to be so authorised are that the person meets the criteria which apply to be approved as an authorised economic operator⁴²

⁴¹ SD 198/10.

⁴² See section 22 of the Act, and regulation 99 (1)(c), (d), (e) and (g) of CIDR 2019 which apply to these Regulations in accordance with, and with the modifications provided by, Part 8.

in regulation 99(1)(c), (d), (e) and (g) of CIDR 2019, as if reference to suitability to be an authorised economic operator were a reference to suitability to be an authorised EIDR export declarant.

- (4) The authorisation that a person is an authorised EIDR export declarant must identify any conditions which apply in respect of using the EIDR export process.
- (5) As part of that authorisation, the Treasury may determine that goods of a kind specified in it are not required to be made available for examination.
- (6) But the Treasury or an officer may subsequently require goods to be made available for examination even if a determination under paragraph (5) has been made.

46 Treasury access to the EIDR electronic system etc.

- (1) An authorised EIDR export declarant must, when required to do so by an officer —
 - (a) allow an officer access to the EIDR electronic system operated by the declarant; or
 - (b) provide to the officer, from that system, information which the officer reasonably requires in order to verify —
 - (i) EIDR records; or
 - (ii) other records showing whether or not any goods have been exported which are subject to a prohibition or restriction on export imposed under an enactment.
- (2) Where paragraph (1) applies, the goods to which the records relate are not discharged from a common export procedure until —
 - (a) the verification has occurred to the officer's satisfaction; or
 - (b) the officer confirms the goods are to be discharged from a common export procedure, notwithstanding that the verification has not occurred.

46A Fixed transport installation

- (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 40(1) and an authorised EIDR export declarant under regulation 45(2).
- (3) The declaration in paragraph (1) may be made using the simplified export declaration process as modified by this regulation.

- (4) Regulation 40(7) applies in relation to that operator or consignor as if the following were omitted –
 - (a) the word “not” in both places;
 - (b) sub-paragraph (a); and
 - (c) in sub-paragraph (c), “as an indirect agent”.
- (5) In order to comply with the simplified export declaration process –
 - (a) the simplified export declaration in regulation 41(1)(a) must be made not later than as provided for by regulation 41(5) in the light of any relevant stipulation as mentioned in sub-paragraph (c);
 - (b) the supplementary export declaration in regulation 41(1)(b) must be made not later than the period specified in a notice published by the Treasury in the light of any such stipulation; and⁴⁶
 - (c) the operator or consignor must comply with stipulations made in a notice published by the Treasury for the purposes of this regulation and the goods in question about –
 - (i) keeping records and making them available to an 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 consignor must comply with the stipulations mentioned in paragraph (5)(c).
- (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 the Treasury under regulation 51(1) is presumed given; and
 - (b) regulation 58(1) is deemed satisfied.
- (9) An operator or consignor who breaches the EIDR procedure as so modified ceases to be covered by paragraph (2) in relation to any further such export unless and until an officer makes a decision to permit resumption (but an officer may make a decision that the authorisation is not to resume).
- (10) An agent who breaches the simplified export procedure as so modified ceases to be authorised under regulation 45(1), and the authorisation is revoked.
- (11) Regulations 11, 39(2), 40(2) to (6), 41(2), (6), (8) to (10), 42, 43, 4(1)(b), (2) and (3), 45(3) to (6), 46(2) and 47 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 the Treasury.
- (13) A “fixed transport installation” for the purpose of this regulation has the same meaning as a “pipe-line” given by section 184(1) of CEMA 1986 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 for the purposes of this regulation.⁴⁷

CHAPTER 7 – EXPORT DECLARATIONS FOR CONSIGNMENTS OF DIFFERENT TYPES OF GOODS

47 Export declarations for different types of goods in a consignment

- (1) This regulation applies where a consignment is exported which comprises different types of goods.
- (2) In particular, goods which are subject to —
 - (a) a restriction on export imposed under an enactment;
 - (b) excise duty; or
 - (c) different Customs procedures,are goods of a different type to other goods in the consignment which are not so subject.
- (3) If only one export declaration is made in respect of the consignment there is to be treated as made by the declarant a separate export declaration in respect of each different type of goods in the consignment.
- (4) For the purposes of paragraph (3), and subject to paragraph (2), one export declaration is to be treated as made in respect of those goods in the consignment which —
 - (a) are equivalently classified under the customs tariff⁴³ with other goods in the consignment; or
 - (b) are subject to an application to HMRC for a ruling further to section 24 of the Act to be treated as equivalently classified with other goods in the consignment, which application has not been determined or refused.

⁴³ “Customs tariff” is defined in section 8 of the Act.

CHAPTER 8 – OBLIGATION TO MAKE GOODS AVAILABLE FOR EXAMINATION

48 Obligation to make goods available for examination

- (1) Goods, in respect of which an export declaration has been made, must be made available for examination at an appropriate place within a period of 30 days beginning with the day on which the declaration was made.
- (2) But paragraph (1) does not apply to goods which are exported by being transported through a fixed transport installation.
- (3) The person who made the export declaration in respect of the goods is required to make the goods available for examination, except if they secure that another person is to do it on their behalf.
- (4) If a person secures that another person (“P”) is to make the goods available for examination on their behalf, P is required to make the goods available for examination.
- (5) A person required to make goods available for examination must give the Treasury a notification setting out when and where the goods are to be made so available.
- (6) Further requirements about making the goods available for examination may be specified in a notice given by the Treasury including, in particular, the following —
 - (a) the method by which goods are to be made available for examination;
 - (b) any documents which must be provided when the goods are made available for examination;
 - (c) where the goods are to be made available for examination;
 - (d) requirements in relation to the notification in paragraph (5), including, for example, the form in which it is to be made; and
 - (e) the period of time within which the goods are to be made available for examination.
- (7) For the purposes of this regulation, the Treasury may approve a place which is an appropriate place.
- (8) And cases where a place is approved by the Treasury for those purposes include cases where the place is owned, occupied or otherwise used by a person approved by the Treasury.
- (9) In this regulation —
 - (a) an “appropriate place” is a place specified in a notice given by the Treasury for the examination of goods in respect of which an export declaration has been made; and
 - (b) a “fixed transport installation” means a pipe-line within the meaning of section 184 of CEMA 1986 or another technical means

used for the continuous transport of goods such as electricity, gas or oil.

- (10) This regulation is subject to regulation 45 and Part 6 (goods exported from RoRo listed locations or specified export locations).⁴⁸

CHAPTER 9 – CONTROL OF GOODS

49 Control of goods where export declaration is made

- (1) The goods in respect of which an export declaration is made are subject to the control of any officer throughout the period beginning with the acceptance of the export declaration and ending when –
- (a) they are exported from the Island;
 - (b) they are forfeited or destroyed; or
 - (c) the export declaration in respect of the goods is amended so that it no longer applies to the goods or is withdrawn.
- (2) The control that may be exercised by an officer includes the requirements mentioned in paragraph (3).
- (3) An officer may require a person –
- (a) to provide information (and documents) to the officer as specified by that officer;
 - (b) to handle the goods, or otherwise deal with them, in accordance with instructions given by the officer (whether given orally or in any other way); or
 - (c) to keep the goods in any place specified by the officer; and
- in each case the requirement must be complied with immediately or at a time specified by the officer.
- (4) This regulation does not limit the control of the goods that may be exercised by an officer by or under any other enactment.

CHAPTER 10 – ACCEPTANCE OF EXPORT DECLARATIONS ETC.

50 Acceptance of export declarations

- (1) As soon as practicable after receiving an export declaration, the Treasury must determine –
- (a) whether or not the export declaration has been made, and has been made available to the Treasury, in accordance with provision made by or under this Part; and
 - (b) whether or not the declaration is complete.

- (2) Where goods must be made available for examination, the Treasury are not required to make a determination under paragraph (1) before the goods have been made available for examination.
- (3) Paragraph (1) is subject to the following —
 - (a) regulation 33 (export declarations made orally: consequential provision);
 - (b) regulation 34 (export declarations made by conduct: consequential provision);
 - (c) regulation 41 (simplified export declaration and supplementary export declaration); and
 - (d) regulation 53 (verification of export declarations).

51 Notification of acceptance of export declarations

- (1) If the Treasury is satisfied that —
 - (a) an export declaration has been made in respect of the goods, and has been made available to the Treasury;
 - (b) the goods have been made available for examination; and
 - (c) the export declaration is complete,the Treasury must notify the person making the declaration that it is so satisfied.
- (2) A notification under paragraph (1) constitutes acceptance of the declaration by the Treasury subject to the following provisions —
 - (a) regulation 33 (export declarations made orally: consequential provision);
 - (b) regulation 34 (export declarations made by conduct: consequential provision);
 - (c) regulation 41 (simplified export declaration and supplementary export declaration); and
 - (d) regulation 53 (verification of export declarations) (and it does not prevent the subsequent exercise of a power to verify the declaration).

52 Export declarations regarded as complete

For the purposes of regulations 50(1)(b) and 51(1)(c), an export declaration is regarded as complete only if —

- (a) all the information required to be included in the export declaration is included (in the appropriate places in it); and
- (b) all the documents required to accompany the export declaration do accompany it,

whether or not there are any inaccuracies in the information contained in the declaration or documents.

CHAPTER 11 – VERIFICATION OF EXPORT DECLARATIONS ETC

53 Verification of export declarations

- (1) An officer may verify an export declaration by taking any of the following steps –
 - (a) steps to establish the entitlement of a person to make an export declaration and generally to determine whether the conditions for making the declaration are met; and
 - (b) steps to establish the accuracy of an export declaration or any document required to accompany it.
- (2) An officer may take any of the steps in paragraph (1) before or after, or at the same time as, accepting the declaration.
- (3) An officer may repeat any of those steps as frequently as the officer considers appropriate.
- (4) If an officer takes any of those steps before an export declaration is accepted, the officer –
 - (a) may notify the person making the declaration that the declaration is to be treated as if it has been accepted by the Treasury (whether or not it would have been accepted under Chapter 10); and
 - (b) may make any amendments to the declaration that the officer considers appropriate.
- (5) A notification under paragraph (4) constitutes the acceptance of the declaration by the Treasury and, if applicable, as amended by an officer⁴⁴.

54 Inaccuracies in export declarations

- (1) Paragraph (2) applies if an officer considers at any time that there is an inaccuracy in an export declaration (including as a result of an inaccuracy in a document accompanying it).
- (2) The officer –
 - (a) must inform the person making the declaration of the inaccuracy; and
 - (b) must correct the declaration, or direct the person who has made the declaration or any other appropriate person to make the necessary corrections.

⁴⁴ For further provisions governing the steps which an officer may take, see section 48A and Parts 6 and 12 of the Customs and Excise Management Act 1986.

- (3) Any liability to import duty in respect of any goods may be determined on the basis of the information contained in an export declaration as corrected (or required to be corrected) under paragraph (2).
- (4) A notification is not required to be given under paragraph (2)(a) if an officer considers that doing so might prejudice an investigation that could result in legal proceedings (whether or not involving the person who would otherwise be notified).

CHAPTER 12 – AMENDMENT OR WITHDRAWAL OF EXPORT DECLARATIONS

55 Amendment or withdrawal of export declarations

- (1) A person who has made an export declaration is entitled to withdraw it at any time before the first occurrence of any of the following events –
 - (a) an officer indicating to the person that the officer intends to take steps to verify the export declaration;
 - (b) an officer taking steps to verify the declaration;
 - (c) the Treasury accepting the declaration.
- (2) A person may withdraw an export declaration after an event listed in paragraph (1)(a) to (c) has occurred if –
 - (a) a notification to withdraw the declaration is given to an officer before the end of a period specified in a notice given by the Treasury; and
 - (b) an officer consents to the withdrawal.
- (3) A person who has made an export declaration is entitled to amend it at any time before the first occurrence of any of the following events –
 - (a) an officer indicating to the person that the officer intends to take steps to verify the export declaration;
 - (b) an officer taking steps to verify the declaration;
 - (c) where regulation 62 does not apply, the Treasury accepting the declaration; or
 - (d) where regulation 62 applies, the RoRo vehicle crossing the boundary of a RoRo listed location.
- (4) A person may amend an export declaration after an event listed in paragraph (3)(a) to (d) has occurred if –
 - (a) a notification to amend the declaration is given to an officer before the end of a period specified in a notice given by the Treasury; and
 - (b) an officer consents to the making of the amendment.
- (5) In this regulation “RoRo listed location” and “RoRo vehicle” have the same meaning as in Part 6.

56 Export declarations treated as withdrawn

An export declaration is treated as withdrawn if, after a period of 150 days beginning with the day of the release of the goods to a common export procedure, the goods are not exported in accordance with that procedure.

CHAPTER 13 – RELEASE TO A COMMON EXPORT PROCEDURE

57 Releasing goods to a common export procedure

- (1) The release of goods to a common export procedure occurs when —
 - (a) the Treasury accepts an export declaration; and
 - (b) any other requirements which may be specified in a notice given by the Treasury are met.
- (2) But the Treasury must not release goods to a common export procedure before an officer has decided —
 - (a) to take steps to verify the export declaration; or
 - (b) that the goods may be released to the procedure without an officer taking those steps.

CHAPTER 14 – DISCHARGE FROM A COMMON EXPORT PROCEDURE

58 Discharging goods from a common export procedure

- (1) Goods are discharged from a common export procedure when the Treasury notifies the person making the export declaration that the goods are discharged from that procedure and —
 - (a) the goods have been presented to Customs on export;
 - (b) the goods have been exported; and
 - (c) the person who exported the goods, or a person on their behalf, has informed the Treasury that the goods have been exported.
- (2) Sub-paragraphs (b) and (c) of paragraph (1) do not apply in respect of goods declared for a transit procedure, except in cases specified in a notice which may be given by the Treasury.
- (3) In paragraph (1)(c), the person who exported the goods is required to inform the Treasury that the goods have been exported, except if they secure that another person is to do it on their behalf.
- (4) If the person who exported the goods secures that another person (“P”) is to inform the Treasury that the goods have been exported, P is required to do it.
- (5) Paragraphs (1)(c), (3) and (4) do not apply in cases specified in a notice given by the Treasury.

- (6) The cases that may be specified in that notice may include some or all goods in respect of which these Regulations apply.
- (7) Although, at the point the goods are discharged from a common export procedure they –
 - (a) are not domestic goods; and
 - (b) cease to be under the control of an officer,nothing in this regulation prevents the subsequent exercise of a power to verify the export declaration.

PART 5 – PRESENTATION OF GOODS ON EXPORT

59 Notification of export

- (1) Goods which must be presented to Customs on export are –
 - (a) goods declared for a common export procedure;
 - (b) goods in respect of which regulation 8 (export of goods deemed to be made in accordance with procedure for purposes of applicable export provisions) applies; and
 - (c) goods declared for an outward processing procedure⁴⁵.
- (2) A notification of export of goods⁴⁶ from the Island must be given, or be deemed to have been given⁴⁷, to the Treasury by –
 - (a) the person who exports the goods;
 - (b) a person on whose behalf another person exports the goods;
 - (c) a person who is responsible for the carriage of goods when they are exported; or
 - (d) a person who made an export declaration in respect of the goods.
- (3) A person mentioned in paragraph (2) is required to give the notification of export of goods to the Treasury (or be deemed to have given it) except where another person mentioned in that paragraph has given it, or is deemed to have given it, prior to the export of the goods.
- (4) The notification must be given at the place from where the goods are exported, except in respect of the cases specified in a public notice given by the Treasury.
- (5) In any case, the notification must only be given at a place specified in a public notice given by the Treasury.

⁴⁵ See section 36 of the Act.

⁴⁶ See section 34(3) of the Act.

⁴⁷ See regulation 29 (export declarations made orally: consequential provision), 30 (export declarations by conduct: consequential provision) and regulation 55 (goods carried by RoRo vehicles to and from RoRo listed locations: modifications in relation to export declarations).

- (6) The notification must —
 - (a) contain the matters specified in, and be accompanied by the documents specified in, a public notice given by the Treasury;
 - (b) be made in the form and manner specified in the public notice; and
 - (c) be made at a time specified in the public notice.
- (7) The Treasury must publish a public notice specifying the matters referred to in paragraphs (4) to (6).
- (8) That public notice may also, for example, specify details about the following matters to be included in the notification of export or a document accompanying it made in respect of the goods —
 - (a) the person making the notification;
 - (b) the goods; and
 - (c) any export declaration, declaration for the outward processing procedure or exit summary declaration.

PART 6 – GOODS EXPORTED FROM RORO LISTED LOCATIONS OR SPECIFIED EXPORT LOCATIONS⁴⁹

60 Interpretation of Part

In this Part —

“**export location**” means a RoRo listed location or a specified export locations;⁵⁰

“**RoRo listed location**” means a location in the Island listed in a notice published by the Treasury;

“**specified export location**” means a location or a specified export location; and⁵¹

“**RoRo vehicle**” has the meaning given in regulation 136 (interpretation) of CIDR 2019.

61 RoRo listed locations for export and specified export locations⁵²

- (1) In relation to the export of goods, a location may be a RoRo listed location if it is a location, where the following conditions are met, namely —
 - (a) the location is only or predominantly used by RoRo vehicles as a place where goods carried by those vehicles are exported; and
 - (b) the Treasury considers that a common export procedure at the location would be significantly impeded if, in respect of goods to be exported which are carried by RoRo vehicles arriving at or departing from the location, the modifications in regulation 62 did not apply.
- (2) In paragraph (1), “location” means a port or that part of a port in respect of which the conditions in that paragraph are met.

- (2A) In relation to the export of goods a location may be a “specified export location” if —
- (a) it is not a RoRo listed location;
 - (b) it is an airport or port; and
 - (c) the Treasury considers that a common export procedure at the location would be significantly impeded due to limited storage capacity if the modifications in regulation 62 did not apply.⁵³
- (3) Paragraphs (3) to (6) of regulation 137 (RoRo listed locations) of CIDR 2019 apply to the listing of —
- (a) a RoRo listed location; or
 - (b) a specified export location (as if it were a RoRo location).⁵⁴

62 Specified export locations and RoRo listed locations: modifications in relation to export declarations⁵⁵

- (1) This regulation applies to an export declaration in respect of goods which are —
- (a) carried by a RoRo vehicle to, and are exported on a RoRo vehicle from, a RoRo listed location; or
 - (b) transported to and exported from a specified export location.⁵⁶
- (2) There is no requirement to make the goods available for examination except —
- (a) in cases specified in a notice which may be given by the Treasury; or
 - (b) if an officer requires that the goods are made available for examination.
- (3) Even if there is no requirement to make goods available for examination, regulation 13(2)(a) (eligibility of persons to make export declarations) applies as if there is that requirement.
- (4) Even if goods are required to be made available for examination by or under paragraph (2), a notification for the purposes of regulation 48(5) (obligation to make goods available for examination) is not required except in circumstances which may be specified in a notice given by the Treasury.
- (5) The export declaration must not be amended or withdrawn⁴⁸ after it is made without the consent of an officer, other than to substitute information of a description specified in the notice given by the Treasury.

⁴⁸ See Chapter 12 of Part 4.

- (6) A notification of export of goods is deemed to have been given in respect of goods to which this regulation applies and which have been declared for a common export procedure.⁵⁷
- (7) But paragraph (6) does not apply —
 - (a) in case specified in a notice which may be given by the Treasury; or
 - (b) if an officer requires that a notification of export of goods is given in respect of the goods.
- (8) If required to do so by an officer, evidence of compliance with regulation 11(1) of these Regulations in relation to goods to which this regulation applies must be produced to an officer, by a person —
 - (a) in possession or control of a vehicle in which the goods are being or have been transported to the export location; or
 - (b) who has made an export declaration in relation to the goods.⁵⁸
- (9) For the purposes of paragraph (8) —
 - (a) a “person in possession or control of a vehicle” includes the driver or the haulier;
 - (b) the Treasury may list the types of evidence that they will accept in a public notice.⁵⁹

62A Control of goods carried to and from RoRo listed locations or specified export locations

- (1) Paragraph (2) applies for the purposes of enabling an officer to exercise control of goods under regulation 49 in respect of goods which are being transported to, or have arrived at, an export location.
- (2) Where an export declaration has been made in respect for the goods, an officer may issue a notice to the person who has made the export declaration stating that the goods have permission to progress to the export location (a “PEP notice”) if the officer is satisfied that the conditions in regulation 51(1) have been met.
- (3) An operator of a relevant vehicle at an export location must take reasonable steps to ensure that the P2P notices have been issued in respect of the goods in paragraph (2) prior to those goods being boarded or loaded onto the vehicle.
- (4) The Treasury may specify details of how a vehicle operator may demonstrate compliance with the obligations in paragraph (3) in a public notice.
- (5) For the purposes of this regulation a “relevant vehicle” means a ship or aircraft.⁶⁰

62B Export declarations: extension of modifications for RoRo list locations

to other locations

- (1) The Treasury may specify in a notice that one or more of the provisions in paragraph (2) relating to RoRo listed locations shall apply to any other location where they consider that a common export procedure would otherwise be significantly impeded at that location.
- (2) The provision referred to in a paragraph (1) are –
 - (a) regulation 25(4) and (5) (export declarations by conduct: certain goods in vehicles);
 - (b) regulation 27(3) (export declaration by conduct: certain goods subject to temporary admission procedure);
 - (c) regulation 35(1) and (2)(c) (export declarations: miscellaneous consequential provisions);
 - (d) regulation 55(3)(d) and (4) (amendment or withdrawal of export declarations).
- (3) A notice made under paragraph (1) must set out the location and the provisions applying to that location.⁶¹

PART 7 – CUSTOMS AGENTS**63 Application of sections 21 and 37(8) of the Act**

- (1) Section 21(1) to (4) (Customs agents) of the Act applies to these Regulations as if, in both places, for “Customs declarations” the words “export declarations and onward export notifications” were substituted.
- (2) Section 37(8) (minor definitions) of the Act applies to these Regulations as if, in both places, for “a Customs declaration” the words “an export declaration or an onward export notification” were substituted, and as if, in both places, after “the declaration”, the words “or the notification” were inserted.

64 Residence or establishment in the Island or United Kingdom

- (1) Except as provided by paragraph (2) a person may not act as a Customs agent concerning a common export procedure unless the person is established in the Island or United Kingdom.
- (2) Where a person (“P”) acting as principal is not required to be established in the Island or United Kingdom in order to carry out a matter concerning a common export procedure, a person may act as a Customs agent on behalf of P to carry out the matter and not be established in the Island or United Kingdom.

65 Disclosure of an appointment

- (1) Where a person (“P”) appoints another person (“A”) to act on P’s behalf as a Customs agent, A must disclose that agency in each export declaration which is made, and in each onward export notification which is given, by A as agent for P.
- (2) Paragraph (1) does not apply where an export declaration is made by conduct as provided by Section 3 of Chapter 4 of Part 4 of these Regulations.

66 Disclosure of withdrawal of appointment

- (1) This regulation applies where disclosure of a person’s appointment as a Customs agent is required to be disclosed in an export declaration or onward export notification by regulation 65(1).
- (2) Where the appointment is withdrawn, subject to paragraphs (4)(a) and (6)(b)(i), the principal must disclose the withdrawal by amending each export declaration in which disclosure of the appointment was required to be given.
- (3) Paragraph (4) applies where —
 - (a) an appointment in respect of an export declaration is withdrawn; and
 - (b) the principal appoints another person (“C”) as a Customs agent in respect of the export declaration.
- (4) Where this paragraph applies, in respect of the export declaration C must —
 - (a) comply with paragraph (2) instead of the principal; and
 - (b) disclose with the amendment to the export declaration that C is acting as a Customs agent in respect of the export declaration.
- (5) Paragraph (6) applies where, in respect of an export declaration, a Customs agent originally acting in the capacity of —
 - (a) a direct agent becomes an agent acting in the capacity of an indirect agent⁴⁹; or
 - (b) an indirect agent becomes an agent acting in the capacity of a direct agent.
- (6) Where this paragraph applies, in respect of the export declaration —
 - (a) the original appointment is treated as withdrawn; and
 - (b) the Customs agent must —
 - (i) comply with paragraph (2) instead of the principal; and

⁴⁹ See section 21(1) regarding indirect and direct agents.

- (ii) disclose with the amendment to the export declaration the agent's new capacity.
- (7) Paragraph (8) applies where a disclosure of withdrawal of appointment is required by this regulation and the requirement –
 - (a) applies once a relevant event occurs within the meaning of regulation 55(2) (amendment or withdrawal of export declarations); and
 - (b) in consequence, can be complied with only if the consent of an officer is given further to regulation 55(3)(b).
- (8) The consent of an officer is to be treated as given in relation to the making of the disclosure.

PART 8 – APPROVALS AND AUTHORISATIONS AND AUTHORISED ECONOMIC OPERATORS

67 Application of Part 9 of CIDR 2019

- (1) Part 9 (approvals and authorisations and authorised economic operators) of CIDR 2019 applies to an approval or authorisation made in connection with an export declaration with the modifications in paragraph (2).
- (2) Regulation 95 (grant or refusal of an application for approval) has effect as if –
 - (a) in paragraph (1), for “Within the specified period” the words “In the period starting on the date on which an application for approval was received and ending 120 days after that date (“the specified period”)” were substituted; and
 - (b) paragraph (2) were omitted.

PART 9 – ONWARD EXPORT

68 Interpretation of Part

In this Part –

“**export trans-shipment**” means the movement, in a temporary storage facility, of goods from a vehicle which brought them into that facility onto a vehicle for the purpose of exporting the goods from the territory comprising the Island and the United Kingdom;

“**OE notifier**” has the meaning given by regulation 69(5);

“**temporary storage declaration**” has the same meaning as in regulation 9 of CIDR 2019; and

“**temporary storage facility**” has the same meaning as in section 18A(1)50 of CEMA 1986.

69 Onward export notifications

- (1) An onward export notification in respect of goods may only be given if paragraph (1A) or (1B) applies to the goods.⁶²
- (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
 - (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.⁶³
- (1B) This paragraph applies where —
 - (a) the goods have been declared for a free zone procedure within the meaning of regulation 3(2)(b) of the Customs (Import Duty) Regulations 2019;
 - (b) that procedure has not been discharged; and
 - (c) an exit summary declaration is not required in respect of the goods.⁶⁴
- (2) An onward export notification in respect of goods to which paragraph (1A) or (1B) applies must be given to the Treasury by a person mentioned in paragraph (3) before the goods are exported.⁶⁵
- (3) The persons are —
 - (a) the person who exports the goods;
 - (b) a person on whose behalf another person exports the goods;
 - (c) a person who is responsible for the carriage of the goods when they are exported.
- (4) For the purposes of paragraph (2), persons mentioned in paragraph (3) are required to give an onward export notification except where another person mentioned in that paragraph has given it prior to the export of the goods.
- (5) A person who gives an onward export notification is an “OE notifier”.
- (6) An onward export notification must —

⁵⁰ Section 18A of the Customs and Excise Management Act 1986 was amended by SD 2019/0081.

- (a) contain the matters specified in a notice given by the Treasury; and
 - (b) be made in the form and manner specified in the notice.
- (7) The Treasury must publish that notice and it may include provision, further to paragraph (2), about when the onward export notification must be made.
- (8) And it may, for example, specify that details of any of the following be included in an onward export notification –
- (a) the person giving the onward export notification; and
 - (b) the goods.
- (9) When an onward export notification is given in respect of goods, the OE notifier is deemed to have given a notification of export of the goods.

70 Amendment and withdrawal of onward export notifications

- (1) An OE notifier may amend or withdraw an onward export notification given by the OE notifier, except where paragraphs (2) and (3) apply.
- (2) No amendment may be made after an officer has informed the OE notifier that the officer is satisfied that the goods may be exported.
- (3) No amendment may be made after the time when an officer informs the OE notifier that the officer –
- (a) intends to examine the goods; or
 - (b) has established that the contents of the onward export notification are incorrect.
- (4) But paragraph (3) does not apply in relation to an amendment required under regulation 66(2) (disclosure of withdrawal of an appointment).

71 Onward export notifications treated as withdrawn

- (1) An onward export notification in respect of goods to which regulation 69(1A) applies is treated as withdrawn if –
- (a) an export trans-shipment of the goods does not 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; or
 - (b) the goods were not exported before the end of the period of 90 days beginning with the day on which the goods were presented to Customs on import.⁶⁶
- (2) An onward export notification in respect of goods to which regulation 69(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.⁶⁷

72 Onward export of goods

- (1) Paragraph (2) applies in relation to goods in respect of which an onward export notification has been given and not withdrawn.⁶⁸
- (2) The goods may only be exported if —
 - (a) an officer is satisfied that the goods may be exported; and
 - (b) in the case of goods to which regulation 69(1A) applies, the export of the goods takes place before the end of the period of 90 days beginning with the day on which the goods were presented to Customs on import.⁶⁹
- (3) If an officer is satisfied that the goods may be exported, the officer must inform the OE notifier that the officer is so satisfied.

PART 10 – TRANSITIONAL AND SAVINGS PROVISIONS AND CONSEQUENTIAL AMENDMENTS

CHAPTER 1: PRELIMINARY

73 Interpretation of Part

- (1) In this Part —

“**the Delegated Regulation**” means the Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning provisions of the Union Customs Code; and

“**EUCL**” means the direct EU legislation referred to in paragraph 1(1) of Schedule 7 to the Act.
- (2) And in this Part the following expressions⁵¹ have the same meaning as they do for the purposes of the UCC —
 - “customs declaration”;
 - “customs formalities”;
 - “decision taken upon application”;
 - “export procedure”⁵²;
 - “non-Union goods”;
 - “re-export declaration”;
 - “re-export notification”;
 - “Union goods”;

⁵¹ The expressions are found in Article 5 of the UCC except where otherwise indicated.

⁵² See Article 5(16) of the UCC.

“verification”⁵³.

CHAPTER 2 – CONTINUED EFFECT AND CESSATION OF EFFECT OF THE EUCL,
EVIDENCE AND VERIFICATION

74 Continued effect and cessation of effect of the EUCL

- (A1) This Part applies in relation to goods which are not subject to Article 49 of the EU withdrawal agreement^{54,70}
- (1) Where, as provided by this Part, the EUCL continues to have effect in relation to goods on or after IP completion day, paragraph (2) applies to the following matters –
- (a) any approval or authorisation granted by, or on behalf of, the Treasury or the equivalent competent authority of a member State under the EUCL or treated as valid immediately before IP completion day under Article 251 of the Delegated Regulation; or
- (b) a decision given by the Treasury which is a decision taken upon application.
- (2) If a matter listed in paragraph (1) applies in relation to the goods immediately before IP completion day, it continues to apply for so long as the EUCL continues to have effect in relation to the goods, unless and until the Treasury amends or revokes the same in any particular case.
- (3) The continuation of, or cessation of, the effect of the EUCL in relation to goods as provided by this Part does not –
- (a) affect the operation of the EUCL or anything duly done or suffered under it;
- (b) affect any right, privilege, obligation or liability acquired, accrued or incurred under the EUCL or any enactment in relation to the EUCL;
- (c) affect any penalty, forfeiture or punishment incurred in respect of any offence under an enactment in relation to the EUCL; or
- (d) affect any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment.
- (4) Notwithstanding that the EUCL ceases to have effect in relation to goods, any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed, as if the EUCL had not ceased to have effect in relation to the goods.

⁵³ See Article 188 of the UCC.

⁵⁴ OJ C384 I, 12.11.2019, p.1.

- (5) When the EUCL ceases to have effect in relation to goods as provided by this Part at a time when the goods are located in the Island, the Act, for the purposes of these Regulations, and paragraph (6) then apply in relation to the goods.
- (6) Where a requirement of the EUCL has not been met or not met in relation to the goods, any equivalent requirement imposed by or under —
 - (a) these Regulations; or
 - (b) the Act, for the purposes of these Regulations,is also to be treated as having been met or not met, as the case may be, in relation to the goods.
- (7) Where the EUCL continues to have effect in relation to goods on or after IP completion day by virtue of this Part, the cessation of effect of the EUCL provided by paragraph 1(1) of Schedule 7 to the Act which would otherwise apply in relation to the goods does not apply.

75 Evidence required by notice

- (1) The Treasury may notify a person to provide evidence to it concerning any of the following in relation to goods to which this Part applies —
 - (a) whether or not the goods are non-Union goods;
 - (b) which of the following the goods are subject to —
 - (i) the export procedure;
 - (ii) a re-export declaration;
 - (iii) an exit summary declaration; or
 - (iv) a re-export notification;
 - (c) the customs formalities which have been completed in respect of the goods immediately before IP completion day; or
 - (d) any other matter which enables the Treasury to determine whether or not the EUCL continues or ceases to have effect in relation to the goods on or after IP completion day.
- (2) The Treasury must in, or with, the notification state by when compliance is required.
- (3) The Treasury may publish a notice specifying —
 - (a) the type of evidence which may be required when a notification is given; and
 - (b) the form and manner in which evidence is to be provided to the Treasury.

76 Verification

- (1) Where before IP completion day —

- (a) Union goods intended to be taken out of the customs territory of the Union; or
 - (b) non-Union goods,
have been exported from the Island but verification in relation to the goods has not been completed, the EUCL continues to have effect in relation to the goods on and after IP completion day.
- (2) The EUCL ceases to have effect in relation to the goods on the earliest to occur of the following –
- (a) when a person fails to comply with regulation 75 in relation to the goods;
 - (b) on completion of the verification; or
 - (c) the end of the period of one year from IP completion day.⁷¹
- (3) Where paragraph (2)(a) or (c) applies, Chapter 11 (verification of export declarations etc) of Part 4 applies in relation to the goods.

CHAPTER 3⁷²

77 **[Revoked]**⁷³

78 **[Revoked]**⁷⁴

CHAPTER 4⁷⁵

79 **[Revoked]**⁷⁶

CHAPTER 5⁷⁷

80 **[Revoked]**⁷⁸

81 **[Revoked]**⁷⁹

CHAPTER 6 - CONSEQUENTIAL AMENDMENTS

82 **Amendment of the Control of Movement of Goods Regulations 2019**

- (1) The Control of Movement of Goods Regulations 2019⁵⁵ are amended as follows.

⁵⁵ SD 2019/0109, as amended by SD 2020/0403.

- (2) In regulation 6 (restrictions on the movement of goods), for “regulation 41 of the Customs (Export) Regulations 2019”, substitute **63** regulation 48 of the Customs (Export) Regulations 2020⁵⁶ **62**.

83 Amendment of the CSPOPR 2019

- (1) The CSPOPR 2019 are amended as follows.
- (2) In regulation 15 (declarations for an outward processing procedure: further provisions) —
- (a) in paragraph (1), for “Customs (Export) Regulations 2019”, substitute **63** Customs (Export) Regulations 2020⁵⁷ **62**;
- (b) in paragraph (4) —
- (i) in sub-paragraph (e), for “regulation 29”, substitute **63** regulation 32 **62**;
- (ii) in sub-paragraph (f), for “Sections 2 to 29 of Chapter 4, except for regulation 28”, substitute **63** Sections 2 to 5 of Chapter 4, except for regulation 32 **62**;
- (iii) in sub-paragraph (g), for “regulation 32”, substitute **63** regulation 39 **62**;
- (iv) in sub-paragraph (i) —
- (A) for “regulation 51”, substitute **63** regulation 58 **62**;
- and
- (B) for “(6)(a)”, substitute **63**(7)(a) **62**; and
- (v) in sub-paragraph (j), for “regulation 44(3)”, substitute **63** regulation 51(3) **62**; and
- (c) in paragraph (5), for “Customs (Export) Regulations 2019”, substitute **63** Customs (Export) Regulations 2020 **62**.
- (3) In regulation 19(6)(b) (removal of goods from a customs warehouse), for “regulation 50 of the Customs (Export) Regulations 2019”, substitute **63** regulation 57 of the Customs (Export) Regulations 2020⁵⁸ **62**.

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⁵⁶ SD 2020/0565.

⁵⁷ SD 2020/0565.

⁵⁸ SD 2020/0565.



ENDNOTES

Table of Endnote References

¹ The format of this legislation has been changed as provided for under section 75 of, and paragraph 2 of Schedule 1 to, the Legislation Act 2015. The changes have been approved by the Attorney General after consultation with the Clerk of Tynwald as required by section 76 of the Legislation Act 2015.

² Definition of “the UK sector of the continental shelf” inserted by SD2023/0293.

³ Subpara (ba) inserted by SD2022/0046.

⁴ Subpara (bb) inserted by SD2024/0013.

⁵ Para (3) inserted by SD2024/0013.

⁶ Para (4) inserted by SD2024/0013.

⁷ Para (5) revoked by SD2021/0041 with effect from 31/12/2020 at 23:00.

⁸ Para (6) amended by SD2024/0013.

⁹ Para (7) amended by SD2024/0013.

¹⁰ Para (14) revoked by SD2023/0293.

¹¹ Subpara (a) revoked by SD2021/0153.

¹² Subpara (c) amended by SD2022/0137.

¹³ Para (i) amended by SD2023/0293.

¹⁴ Subpara (c) substituted by SD2021/0153.

¹⁵ Subpara (f) substituted by SD2021/0153.

¹⁶ Subpara (g) inserted by SD2021/0153.

¹⁷ Para (1A) inserted by SD2022/0137 and amended by SD2022/0234 and by SD2023/0293..

¹⁸ Para (2) amended by SD2022/0137.

¹⁹ Subpara (e) amended by SD2021/0041 with effect from 31/12/2020 at 23:00 and by SD2023/0293.

²⁰ Para (3) inserted by SD2023/0293.

²¹ Subpara (a) revoked by SD2021/0153.

²² Subpara (c) amended by SD2021/0041 with effect from 31/12/2020 at 23:00 and by SD2022/0137.

²³ Reg 22 amended by SD2023/0293.

²⁴ Para (i) amended by SD2023/0293.

²⁵ Subpara (c) substituted by SD2021/0153.

²⁶ Subpara (e) amended by SD2022/0137, by SD2022/0234 and by SD2023/0293.

²⁷ Subpara (f) substituted by SD2021/0153.

²⁸ Subpara (g) inserted by SD2021/0153 and revoked by SD2021/0359.

²⁹ Subpara (e) amended by SD2021/0041 with effect from 31/12/2020 at 23:00 and by SD2023/0293.

³⁰ Subpara (a) amended by SD2021/0359.

³¹ Subpara (b) amended by SD2022/0137, by SD2022/0234 and by SD2023/0293.

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- ³² Para (1) amended by SD2021/0213.
- ³³ Reg 26A inserted by SD2021/0359.
- ³⁴ Reg 29A inserted by SD2021/0041 with effect from 31/12/2020 at 23:00.
- ³⁵ Reg 29B inserted by SD2023/0293.
- ³⁶ Para (4A) inserted by SD2021/0359.
- ³⁷ Para (6A) inserted by SD2021/0041 with effect from 31/12/2020 at 23:00.
- ³⁸ Para (6B) inserted by SD2023/0293.
- ³⁹ Para (7) amended by SD2021/0041 with effect from 31/12/2020 at 23:00, by SD2021/0359 and by SD2023/0293.
- ⁴⁰ Subpara (a) amended by SD2021/0041 with effect from 31/12/2020 at 23:00.
- ⁴¹ Para (2A) inserted by SD2021/0041 with effect from 31/12/2020 at 23:00.
- ⁴² Para (2B) inserted by SD2021/0041 with effect from 31/12/2020 at 23:00.
- ⁴³ Para (3) amended by SD2021/0041 with effect from 31/12/2020 at 23:00.
- ⁴⁴ Para (4) amended by SD2021/0041 with effect from 31/12/2020 at 23:00.
- ⁴⁵ Para (6) substituted by SD2023/0293.
- ⁴⁶ Subpara (b) amended by SD2023/0293.
- ⁴⁷ Reg 46A inserted by SD2021/0041 with effect from 31/12/2020 at 23:00.
- ⁴⁸ Para (1) amended by SD2021/0260.
- ⁴⁹ Part 6 heading amended by SD2021/0260.
- ⁵⁰ Definition of “export location” inserted by SD2021/0260.
- ⁵¹ Definition of “specified export location” inserted by SD2021/0260.
- ⁵² Reg 61 heading amended by SD2021/0260.
- ⁵³ Para (2A) inserted by SD2021/0260.
- ⁵⁴ Para (3) amended by SD2021/0260.
- ⁵⁵ Reg 62 heading amended by SD2021/0260.
- ⁵⁶ Para (1) amended by SD2021/0260.
- ⁵⁷ Para (6) amended by SD2021/0260.
- ⁵⁸ Para (8) inserted by SD2021/0260.
- ⁵⁹ Para (9) inserted by SD2021/0260.
- ⁶⁰ Reg 62A inserted by SD2021/0260.
- ⁶¹ Reg 62B inserted by SD2021/0260.
- ⁶² Para (1) substituted by SD2022/0046.
- ⁶³ Para (1A) inserted by SD2022/0046.
- ⁶⁴ Para (1B) inserted by SD2022/0046.
- ⁶⁵ Para (2) amended by SD2022/0046.
- ⁶⁶ Text renumbered as para (1) and amended by SD2022/0046.
- ⁶⁷ Para (2) inserted by SD2022/0046.
- ⁶⁸ Para (1) amended by SD2022/0046.
- ⁶⁹ Subpara (b) amended by SD2022/0046.
- ⁷⁰ Para (A1) inserted by SD2021/0041 with effect from 31/12/2020 at 23:00.
- ⁷¹ Subpara (c) substituted by SD2021/0041 with effect from 31/12/2020 at 23:00.
- ⁷² Chapter 3 revoked by SD2021/0041 with effect from 31/12/2020 at 23:00.

⁷³ Reg 77 revoked by SD2021/0041 with effect from 31/12/2020 at 23:00.

⁷⁴ Reg 78 revoked by SD2021/0041 with effect from 31/12/2020 at 23:00.

⁷⁵ Chapter 4 revoked by SD2021/0041 with effect from 31/12/2020 at 23:00.

⁷⁶ Reg 79 revoked by SD2021/0041 with effect from 31/12/2020 at 23:00.

⁷⁷ Chapter 5 revoked by SD2021/0041 with effect from 31/12/2020 at 23:00.

⁷⁸ Reg 80 revoked by SD2021/0041 with effect from 31/12/2020 at 23:00.

⁷⁹ Reg 81 revoked by SD2021/0041 with effect from 31/12/2020 at 23:00.