

## **Draft Notices to be Made Under The Customs (Export) (EU Exit) Regulations 2019**

This document provides the draft text for the notices that will be made under The Customs (Export) (EU Exit) Regulations 2019. The text covers a number of different notices and is set out according to the chronological order of the regulations that provide the notice making powers, under their respective parts of the regulations.

The proposed text is a draft of the notices that HMRC will make using the powers provided by this SI. The content is, at this stage, indicative, as the text may need to be updated to reflect further policy development and updates to other publications, such as forms and guidance on the UK Tariff (ie Volume 3 of the UK tariff), which are required before exit. The notices will be made before exit and come into force at the same time as the SI is commenced.

Where HMRC are not in a position to provide such a draft at the current time an indication of when a draft notice will be made available has been provided.

### **PART 4 – Export Declarations etc**

#### **The following paragraphs have the force of law by virtue of Regulation 10 (3) of The Customs (Export) (EU Exit) Regulations 2019**

An export declaration must be made within the following time limits:

- For maritime containerised cargo traffic:
  - Movements from the UK to the EU; Greenland; Faroe Islands; Iceland; Ports on the Baltic Sea, the North Sea, the Black Sea, the Mediterranean Sea and all ports of Morocco movements must be declared at least 2 hours before leaving the port;
  - All other Containerised cargo movements must be declared at least 24 hours before they are loaded on to the vessel on which they leave the UK;
- For maritime non-containerised cargo, at least 2 hours before leave the port;
- For air traffic, at the latest 30 minutes before departure from a UK airport;
- For rail traffic:
  - Where the journey time from the last train station at which the train was formed, to the customs office of exit takes less than 2 hours, at the latest 1 hour before the goods arrive at the office of exit;
  - In all other cases, at the latest 2 hours before the goods leave the UK;
- For road and inland waters traffic, at the latest 1 hour before departure.

In the following situations time limit for making an export declaration is determined by the active means of transport used to leave the UK:

- Where the goods have arrived at the customs office of exit on another means of transport from which they are transferred before leaving the UK;
- Where the goods have arrived at the customs office of exit on a means of transport which is itself transported on an active means of transport when leaving the UK.

**The following text has the force of law by virtue of paragraph 14(1)(a) and (b) of The Customs (Export) (EU Exit) Regulations 2019**

An export declaration must be submitted electronically to HMRC via the New Export System (NES) within the Customs Handling of Import and Export Freight (CHIEF) system or via the Customs Declaration Service (CDS) system.

Export declarations made electronically through CHIEF will contain the same information as that required by a paper Single Administrative Document (SAD, form C88), a sample of which is included at Annex A below.

An export declaration made via CDS will require the same electronic information as the SAD and the additional information set out in the declaration data sets as detailed in Annexes B to E below.

**The following has force of law by virtue of regulations 17A(1)(b) and (2), and 21A(b) of the Customs (Export) (EU Exit) Regulations 2019.**

For the purposes of regulations 17A(1)(b) and 21A(b) of the Customs (Export) (EU Exit) Regulations 2019 the specified period within which a declaration must be made is 5 working days ending with the day on which the qualifying departing traveller reasonably expects the goods will be exported from the United Kingdom and in any event before the goods are exported.

**The following paragraph has the force of law by virtue of Regulations 17(d)(ii) of The Customs (Export) (EU Exit) Regulations 2019.**

An individual may make an oral customs declaration for the temporary export of a UK registered means of transport, and spare parts, accessories and equipment for that means of transport, provided that means of transport is intended for re-importation.

**The following paragraph has the force of law by virtue of Regulations 25 (1) of The Customs (Export) (EU Exit) Regulations 2019.**

A qualifying departing traveller may use a paper SAD (C88) form to make an export declaration for the goods carried with them at the time they leave the UK.

Annex A to this notice provides a sample of the SAD (C88).

**The following paragraph has the force of law by virtue of Regulations 27 (1) & (2) of The Customs (Export) (EU Exit) Regulations 2019**

In addition to cases specified in Regulations, a paper export declaration, may be used in the following circumstances:

- On a temporary basis, by a person making an export declaration where there has been a temporary failure of the computerised system of HMRC and HMRC have invoked fall back procedures allowing paper declarations;

- On a temporary basis, where there has been a temporary failure of the computerised system of an economic operator and HMRC have notified the economic operator that an export declaration can be made in a paper form.

In the event of fall back a Single Administrative Document (Export declaration fall back EXP-SAD/SEC ([C88/ESS](#)) version 07/09), must be used to make a paper export declaration.

**The following has force of law by virtue of regulations 29C(1)(b) and (5) of the Customs (Export) (EU Exit) Regulations 2019**

For the purposes of regulation 29C(1)(b) of the Customs (Export) (EU Exit) Regulations 2019 the locations from which the goods may be exported are the:

- Euro Star Terminals at London St Pancras; Ebbsfleet International; Ashford International; and
- all [RoRo listed Locations](#) in the notice listing such locations published under regulation 130 of the Customs (Import Duty) (EU Exit) Regulations 2018

**The following text has the force of law by virtue of paragraph 30(1) (a) of The Customs (Export) (EU Exit) Regulations 2019**

An export declaration must contain all the information needed for the export procedure.

Specific data requirements and the export completion guidance relating to individual declaration types for CHIEF are set out in section 11 of the in the [UK Trade Tariff: exports](#) updated version of 17 October 2017, which forms part of the UK Trade Tariff: volume 3 for CHIEF.

Specific data requirements and completion guidance relating to individual declaration types for CDS are set out in the following annexes:

- Annex B: Declaration Data Set for an export declaration;
- Annex C: Declaration Data Set for export to special territories.

**The following text has the force of law by virtue of paragraph 30(1)(b) & 30(2) of The Customs (Export) (EU Exit) Regulations 2019**

The person making the export declaration must, at the time the export declaration is made, be able to provide to HMRC, in electronic or documentary form, the supporting documents required. The documents must include:

- Evidence showing the correct value of the goods;
- Evidence showing the origin of the goods;
- Evidence showing the classification of the goods;
- All orders, invoices and delivery notes relating to the goods;
- All export documentation relating to the goods;

- The bills of lading, airway bills, consignment notes and certificates of shipment relating to the goods being declared;
- Any required export licences, permits or certificates.

Where a Customs agent is making the declaration on behalf of the importer, that representative must be able to provide the necessary accompanying documents” Where the person making the declaration is the Customs agent, then the representative must be able to provide the necessary accompanying documents.

The particular documents and document codes required are laid down:

- For declarations submitted on the Customs Handling of Import and Export Freight (CHIEF): in the UK Trade Tariff: exports updated version of 17 October 2017, which forms part of the UK Trade Tariff: volume 3 for CHIEF:
- For declarations submitted on the Customs Declaration System (CDS): Appendix 5 to 5c of Documents and other reference codes for CDS data elements 2/3, published 1 August 2018.

**The following paragraph has the force of law by virtue of Regulation 32(3) of The Customs (Export) (EU Exit) Regulations 2019**

To use the simplified export declaration process a person must demonstrate that they are able to maintain and competently operate a set of documented procedures that accurately describe:

- The structure and internal controls of the business, including the flow of goods, how the audit trail is maintained;
- The security and archiving of documentation;
- The procedures for back-up, recovery, fall-back, archiving and retrieval of business records;
- The making of customs declarations and the use of customs agents;
- How irregularities and errors are identified and actioned;
- How they ensure that relevant employees inform the customs authority when irregularities or errors are discovered.

Where applicable, a person must also demonstrate they have procedures in place for:

- The handling of import and export licences related to restricted goods, including measures to distinguish goods subject to restrictions from other goods and to ensure compliance with these restrictions, and
- The handling of licences and authorisations granted in accordance with commercial policy measures or relating to trade in agricultural products.

**The following paragraph has the force of law by virtue of Regulation 33(3) & (4) of The Customs (Export) (EU Exit) Regulations 2019**

A Simplified Export Declaration (SED) is the first part of the Simplified Export Declaration Process (SEDP). A Supplementary Export Declaration (SED) is the second part of this process.

A declaration by way of an Entry in the Declarants Records (EIDR) must contain the same information as that required of an SED.

An SED must contain the minimum amount of information needed to declare the goods to the common export procedure. The information required for a SED and for EIDR varies according to the commercial procedures in place at the frontier location.

The SED completion requirements for declarations made via Customs Handling of Import and Export Freight (CHIEF) are set out in the UK Trade Tariff: Exports and the data set requirements for declarations made via CDS are set out in the following annexes:

- Annex D: Declaration Data Set for a Simplified Export Declaration; and
- Annex E: Declaration Data Set for a Supplementary Export Declaration.

For goods declared under either SED or EIDR there is no requirement for pre-shipment supporting documentation except where UK Trade Tariff: export prohibitions and restrictions (version dated 02 July 2018) apply to the goods for export.

An SD must:

- Include the acceptance date and time of the associated SED or the date and time of entry in the declarant's records, if EIDR is used;
- In addition to the core information declared on the SED or by EIDR, also contain the remainder of the information required to complete a full declaration for the goods exported.

An SD must be accompanied by the supporting documents or document codes required for the goods exported. For a SD submitted via the CHIEF the accompanying documents required are laid out in:

- in the UK Trade Tariff: CHIEF additional information codes updated version of 28/02/2018  
CHIEF document status codes updated version of 15/06/2017  
CHIEF document/certificate/authorisation codes updated version of 29/03/2018  
CHIEF document types dated 01/01/2009

For an SD submitted via the Customs Declaration System (CDS) the documents required are laid out at:

- Appendix "5 to 5c of Documents and other reference codes for CDS data elements 2/3", published 1 August 2018.

**The following paragraph has the force of law by virtue of Regulation 36 (2) of The Customs (Export) (EU Exit) Regulations 2019**

An export declaration may be made by means of an entry in the declarant's records, where the goods the declaration relates to are not excise goods and are of a kind for which there is no obligation to lodge a pre-departure declaration under retained EU law.

**The following text has the force of law by virtue of Regulation 40 (6) of The Customs (Export) (EU Exit) Regulations 2019**

Notification must be made electronically by an arrival message received via CHIEF, CDS or by submission of a paper declaration to the National Clearance Hub; or in the case of a qualifying departing traveller making a paper declaration, by notifying the departure of the goods to the Officer to whom the declaration is submitted.

**The following text has the force of law by virtue of Regulation 40 (7) of The Customs (Export) (EU Exit) Regulations 2019**

An appropriate place for the examination of goods, for which an export declaration has been made is:

- A designated customs office, as listed in appendices 16A to H and J to L of the CDS tariff CDS Appendices 16 dated 10 December 2018; or
- A person's premises that HMRC deem appropriate for the examination of goods.

**The following text has the force of law by virtue of Regulation 47 (3) (a) of The Customs (Exports) (EU Exit) Regulations 2019**

**Time period for amending an export declaration**

A declarant may send a notification to HMRC asking to amend an export declaration up to three years after a relevant event.

**Time period for withdrawing an export declaration**

A declarant may send a notification to HMRC asking to withdraw an export declaration for goods, prior to the physical departure of those goods from the UK.

**The following paragraph has the force of law, by virtue of Regulation 49(1)(b) as it applies by virtue of, and with the modifications set out in, reg.13A of Customs (Special Procedures and Outward Processing) EU Exit) Regulations 2018**

When a declaration for an outward processing procedure is accepted, the release of goods to the Customs formalities for exporting goods subject to the outward processing procedure does not occur, until a person is authorised to use the outward processing procedure.

**The following paragraph has the force of law, by virtue of Regulation 50(2) of The Customs (Exports) (EU Exit) Regulations 2019**

The goods specified for the purpose of regulation 50(2) are excise goods, within the meaning of regulation 3(1) of the Excise Goods (Holding, Movement & Duty Point) Regulations 2010 (SI 2010/953).

**PART 5 – Presentation of Goods**

**The following paragraph has the force of law, by virtue of Regulation 51(4) of The Customs (Exports) (EU Exit) Regulations 2019**

Where goods are placed to the transit procedure notification of export is made at the place where the goods are entered to that procedure, unless the goods are excise goods within the meaning of regulation 3(1) of the Excise Goods (Holding, Movement & Duty Point) Regulations 2010 (SI 2010/953..

**The following paragraph has the force of law, by virtue of Regulation 51(5) of The Customs (Exports) (EU Exit) Regulations 2019**

Notification of export must be made at:

- The office of exit as listed in appendices 16A, 16B and 16C of the CDS tariff [CDS Appendices 16](#) dated 10 December 2018;
- At an Authorised Consignor location for which an approval has been granted under the Transit Regulations; or
- The office of departure, as listed in the [UK Customs office list](#) dated 01 August 2018.

Where a paper declaration is made, notification must be made at one of the following locations:

| Region  | City/Town               | Office                                   |
|---------|-------------------------|--|
| Central | Felixstowe              | Felixstowe                               |
| Central | Birmingham              | Birmingham Airport                       |
| Central | Castle Donington, Derby | East Midlands Airport                    |
| Central | Harwich                 | Harwich                                  |
| Central | London                  | London City Airport                      |
| Central | Stanford-le-Hope, Essex | London Gateway Port                      |
| Central | Luton                   | Luton Airport                            |
| Central | Northolt                | Northolt Airport                         |
| Central | Norwich                 | Norwich Airport                          |
| Central | Southend On Sea         | Southend Airport                         |
| Central | Stansted                | Stansted Airport                         |
| Central | Tilbury                 | Tilbury                                  |
| North   | Aberdeen                | Aberdeen Airport                         |
| North   | Belfast                 | Belfast EPU (Carne House- Belfast Docks) |
| North   | Durham                  | Durham Tees Valley (Teeside Apt)         |
| North   | Edinburgh               | Edinburgh Airport                        |
| North   | Glasgow                 | Glasgow Airport                          |
| North   | Holyhead                | Holyhead                                 |
| North   | Hull                    | Hull                                     |
| North   | Immingham               | Immingham                                |
| North   | Liverpool               | Liverpool, Seaforth S2 Berth             |
| North   | Manchester              | Manchester Airport                       |
| North   | Salford                 | National Clearance Hub                   |

|       |                              |   |
|-------|------------------------------|---|
| North | Newcastle                    | Newcastle Airport                         |
| North | Prestwick                    | Prestwick Airport                         |
| South | Farnborough                  | Farnborough Airport                       |
| South | Newhaven                     | Newhaven port                             |
| South | Newquay                      | Newquay airport                           |
| South | Bristol                      | Avonmouth 1                               |
| South | Barry, Nr. Cardiff           | Barry Dock                                |
| South | Bournemouth                  | Bournemouth (Hurn) Airport                |
| South | Brize Norton                 | Brize Norton                              |
| South | Brize Norton                 | Brize Norton                              |
| South | Llanishen, Cardiff           | Cardiff                                   |
| South | Barry, Nr. Cardiff           | Cardiff International Airport             |
| South | Dover                        | Dover (OTS) Freight Clearance             |
| South | Exeter                       | Exeter Airport                            |
| South | Plymouth                     | Falmouth                                  |
| South | Gatwick Airport              | London Gatwick Airport Cargo Dist.        |
| South | London Heathrow,<br>Hounslow | London Heathrow Airport (Red channels)    |
| South | Hounslow                     | London Heathrow Cargo (Custom House)      |
| South | Newport                      | Newport                                   |
| South | Pembroke                     | Pembroke Dock                             |
| South | Plymouth                     | Plymouth Docks                            |
| South | Plymouth                     | Plymouth Teignmouth                       |
| South | Poole                        | Poole Ferry Terminal                      |
| South | Portsmouth                   | Portsmouth port                           |
| South | Southampton                  | Southampton (Container Port in the docks) |
| South | Southampton                  | Southampton (Eastleigh) Airport           |
| South | Swansea                      | Swansea                                   |
| South | Bristol                      | UKBF, Bristol International Airport       |

**The following paragraph has the force of law, by virtue of Regulation 51(6)(a), (b) & (c) of The Customs (Exports) (EU Exit) Regulations 2019**

The notification of export must be made at the time the goods arrive at the office of exit or are entered to the transit procedure.

Notification must be made electronically by an arrival message received via CHIEF or CDS at:

- The customs office from which the goods will leave the UK; or
- The authorised consignor location at which the goods are placed to the Transit procedure.

In the case of a qualifying departing traveller making a paper declaration, notification of export of the goods is made to the Officer to whom the declaration is submitted.



## **PART 6 – Goods Exported from RoRo Listed Locations**

**The following text has the force of law by virtue of Regulation 54(8) of The Customs (Exports) (EU Exit) Regulations 2019**

All goods on RoRo vehicles are specified for this purpose apart from excise suspended goods.

## **PART 11 – Transitional and Savings Provisions**

**The following text has the force of law by virtue of Regulation 65 (3) of The Customs (Exports) (EU Exit) Regulations 2019**

Where requested to do so, a person in receipt of a notice issued by HMRC must provide, as directed:

- Evidence to HMRC to establish whether the goods are Union or non-Union;
- Evidence of the time of exit of the goods from the United Kingdom;
- Evidence of the customs procedure for export or re-export;
- The stage that the goods have reached in any customs procedure they have been declared to; and
- Any other evidence necessary to establish whether or not the EU Customs legislation continues to have effect in relation to the goods on or after exit day.

The evidence must be provided to HMRC in the form and manner laid down in the notification requesting it.