What is the crucial date in deciding if the goods are to be declared in the UK?

All export consignments destined for an Accession State leaving the UK before 1 May 2004 must be declared before departing to an export procedure in the UK.

What if the consignment starts its movement to a UK place of export before 1 May 2004 but does not reach it until 1 May 2004?

Consignments which start their movement before 1 May 2004 to travel to the UK frontier or other place, for declaration and which arrive there on or after 1 May 2004 do not need to be declared to an export procedure.

What is the crucial date for goods to be entered under the Local Clearance Procedure, or under the Simplified Declaration Procedure or full declaration at either an ICD/IRD or DEP

The crucial date is the date the goods are to be entered to an export procedure. It is not the date when it is expected the consignment will leave the UK, or when it enters the territory of a new member state. The trader has the option not to declare goods under one of these procedures or facilities. Instead the goods could be taken to the UK frontier. If they arrive there on or after 1 May 2004 an export declaration would not be required.

Does a supplementary declaration have to be submitted if the due date falls on or after 1 May 2004?

Where either LCP or SDP are used to declare goods a supplementary declaration must be provided where the initial declaration was made before 1 May 2004. This is the case even if the due date for the supplementary declaration is 1 May 2004 or later.