

STATUTORY INSTRUMENTS

2003 No. 3113

CUSTOMS AND EXCISE

The Customs (Contravention of a Relevant Rule) Regulations 2003

Made - - - - 2nd December 2003
Laid before the House of Commons - - - - 2nd December 2003
Coming into force - - 23rd December 2003

The Treasury, in exercise of the powers conferred upon them by sections 26(1), (2), (3), (4) and 41 of the Finance Act 2003 ^{F1} hereby make the following Regulations:

F1 2003 c. 14.

Modifications etc. (not altering text)

- C1** Regulations continued (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **31(a)**; [S.I. 2020/1643](#), reg. 2, Sch.
- C2** Regulations applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **31(b)(c)**; [S.I. 2020/1643](#), reg. 2, Sch.

Citation and Commencement

1. These Regulations may be cited as the Customs (Contravention of a Relevant Rule) Regulations 2003 and shall come into force on 23rd December 2003.

Interpretation

2. In these Regulations—

“the Act” means the Customs and Excise Management Act 1979 ^{F2};

^{F3}

^{F3}

“the 1994 Act” means the Finance Act 1994 ^{F4};

[^{F5}“the 2018 Act” means the Taxation (Cross-border Trade) Act 2018;]

^{F6}

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[^{F7}“Customs” means Her Majesty’s Revenue and Customs, the Secretary of State by whom customs functions are exercisable or the Director of Border Revenue;]

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F2	1979 c. 2.
F3	Words in reg. 2 omitted (2.4.2015) by virtue of The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2015 (S.I. 2015/636) , regs. 1, 3
F4	1994 c. 9.
F5	Words in reg. 2 inserted (31.12.2020) by The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260) , regs. 1(2), 3(b) ; S.I. 2020/1643, reg. 2, Sch.
F6	Words in reg. 2 omitted (31.12.2020) by virtue of The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260) , regs. 1(2), 3(a) ; S.I. 2020/1643, reg. 2, Sch.
F7	Words in reg. 2 substituted (24.12.2009) by The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2009 (S.I. 2009/3164) , regs. 1, 3(a)
F8	Words in reg. 2 revoked (24.12.2009) by The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2009 (S.I. 2009/3164) , regs. 1, 3(c)
F9	Words in reg. 2 revoked (24.12.2009) by The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2009 (S.I. 2009/3164) , regs. 1, 3(d)

Relevant Rule and Amount of Penalty

3.—(1) The Schedule to these regulations shall have effect.

(2) An entry in Column 1 of the Schedule specifies the relevant rule or the description of a relevant rule in the case of any relevant tax or duty to which it applies for the purposes of section 26(1) of the Finance Act 2003 (Penalty for contravention of relevant rule).

(3) An entry in Column 2 of the Schedule adjacent to an entry in Column 1 specifies a person, of the description there laid out, who shall be liable to a penalty under section 26 of the Finance Act 2003 (where his conduct contravenes the relevant rule or a relevant rule of the description specified for the purposes of that section).

(4) An entry in Column 3 of the Schedule adjacent to an entry in Columns 1 and 2 specifies for the purposes of section 26(1) of the Finance Act 2003 the maximum amount of the penalty which may be imposed upon a person specified for the purposes of that section as liable for that contravention of that specified relevant rule.

^{F10}(5)

^{F10}(6)

[^{F11}(7) [^{F12}Where as a consequence of these Regulations, a person is liable to a penalty under section 26 of the Finance Act 2003] and the conduct giving rise to the liability continues after the date specified in a notice in writing given to that person by the Commissioners, that continuation of the conduct—

- (a) shall constitute a further contravention of the same rule; and
- (b) shall make that person liable to a separate penalty accordingly.]

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| <p>F10 Reg. 3(5)(6) omitted (31.12.2020) by virtue of The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), 4; S.I. 2020/1643, reg. 2, Sch.</p> <p>F11 Reg. 3(7) added (15.11.2011) by The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2011 (S.I. 2011/2534), regs. 1, 4</p> <p>F12 Words in reg. 3(7) substituted (2.4.2015) by The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2015 (S.I. 2015/636), regs. 1, 4</p> |
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Derek Twigg
Nick Ainger
Two of the Lords Commissioners of Her
Majesty's Treasury

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SCHEDULE

<i>Column 1</i> <i>Description of relevant Rule/Relevant Rule of a description</i>	<i>Column 2</i> <i>Person of a description</i>	<i>Column 3</i> <i>Penalty for contravention</i>
Report		
[^{F13}[^{F14}Section 20(1B), 22(1B) and 25(1B) of the Act		
Section 20(1A) and 22(1A) of the Act		
Any pre-approval conditions specified in regulations made under section 20(1) or 22(1A) of the Act.	The approved person.	£2,500.
Any conditions or restrictions attaching to any approval given under the provisions of section 20(1B), 22(1B) or 25(1B) of the Act.	The approved person.	£1,000.
The Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018		
Any pre-approval conditions contained in Schedule 1 to the Regulations or specified by an officer of HMRC under Schedule 2 to the Regulations.	The approved person.	£2,500.]
Section 21(1) and (3)(b) of the Act		
Except where permitted, not to cause, or permit, to land an aircraft other than at a customs and excise airport (which, in the case of flights departing the UK, must be as specified in the clearance application), except with Customs' permission or for unavoidable cause.	The commander of the aircraft.	£2,500.
Section 21(2) of the Act		
Except as permitted by Customs, not to bring into the United Kingdom, in an aircraft, at any place other than	The person bringing in the goods.	£2,500.

a customs and excise airport,
goods being imported

F15

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Section 21(3)(a) of the Act

Except where permitted, not to depart on a flight to a place or area outside the United Kingdom from any place in the United Kingdom other than a customs and excise airport.

The person departing. £2,500.

Section 21(4)(a) of the Act

In the case of landing other than as permitted under sections 21(1) or (3), (a) to make immediate report (b) not to permit goods to be unloaded from the aircraft (c) not to permit any crew or passengers to leave its vicinity (d) to comply with any directions given by an officer.

The commander of the aircraft. £2,500.

Section 21(4)(b) of the Act

In the case of landing other than as permitted under sections 21(1) or (3), no passenger or crew member to leave the immediate vicinity of the aircraft without the consent of an officer or constable.

The passenger or crew member in question. £2,500.

Section 33(1) of the Act

To allow an officer to board and inspect [F16a vehicle which is an aircraft or railway vehicle] and all goods and documents carried in and relating to it.

The [F17vehicle operator]. £2,500.

Section 33(2) of the Act

To permit an officer to enter and inspect an aerodrome [F18or railway customs area and all buildings and goods thereon].

The person in control of the aerodrome [F19or railway customs area]. £2,500.

Section 33(3) of the Act

[F20Obligation to comply with any record keeping

The person in control of the aerodrome. £2,500.

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requirements contained in section 33(3)(a), (b) and (c) of the Act.]

[^{F21}Section 33(3A) of the Act

Obligation to comply with any record keeping requirements contained in section 33(3A)(a), (b) and (c) of the Act.	The person in control of the railway customs area.	£2,500.]
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Section 34(1) of the Act

Any instructions given under section 34(1) of the Act.	The commander of the aircraft.	£2,500.
	The owner of the aircraft.	£2,500.]

[^{F22}Section 34(1A) of the Act

Obligation to comply with any instructions given under section 34(1A) of the Act.	The railway vehicle operator, or the owner of the railway customs area.	£2,500.]
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Section 35(1) of the Act

^{F23}

To report in such form and manner containing such particulars as Customs direct.	[^{F24} The vehicle operator	£1,000.]
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[^{F25}Ship’s Report, Importation and Exportation by Sea Regulations 1981]:

Regulation 3

^{F26}

Completion of the forms directed by Customs under s. 35(1) by the master, or a person authorised by him (as Customs permit).	The master	£1,000.
	Person authorised by the master.	£1,000.

Regulation 4

^{F27}

Delivery of a duly completed report:	The master.	£1,000.
(a) (a) to a boarding officer immediately on request;	Person authorised by the master.	£1,000.
(b) to the place designated within three hours of the ship having reached its place of loading or unloading; or		

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- (c) on the expiration of twenty four hours following arrival within the limits of the port when a ship has not arrived at its place of loading or unloading.

Regulation 5

F28

To retain on board as long as the ship remains within the limits of the port a copy of the form of report for inspection by an officer. The master. £1,000.

[^{F29}Aircraft (Customs and Excise) Regulations 1981]:

Regulation 4(1)

F30

Delivery to the proper officer of

- (a) (a) a General Declaration;
- (b) particulars of the goods on the aircraft; and
- (c) a list in duplicate of the stores on board the aircraft.

Commander of the aircraft. £1,000.

Section 35(6) of the Act

F31

To answer all such question relating to:

- (a) (a) the [^{F32}vehicle];
- (b) the goods carried therein;
- (c) the crew; and
- (d) the voyage [^{F33}, flight or journey]

as put to him by the proper officer. [^{F34}The vehicle operator £1,000.]

Section 35(7) of the Act

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Where prior to report: [^{F36}The vehicle operator £1,000.]

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- (a) (a) bulk is broken;
- (b) stowage of any goods is altered to facilitate unloading of any part thereof before making report;
- (c) any part of the goods are staved, destroyed, thrown overboard; or
- (d) a container opened

and no proper explanation is given to the satisfaction of Customs.

[^{F37}Section 35A of the Act

To provide confirmation of a Customs declaration as required in accordance with regulations made under section 35A.	The vehicle operator.	£1,000.]
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[^{F38}^{F39}Section 64(1) and (1A) of the Act

Except as otherwise provided for in regulations made under section 64(1A), no vehicle other than a road vehicle is to depart from the United Kingdom until clearance for departure has been obtained from the proper officer.	The vehicle operator.	£1,000.]
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Section 71(1) of the Act

To deliver a report to the proper officer as directed.	The master of the ship.	£500.
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Section 72(2) and (3)(b) of the Act

Any requirement made under section 72(2) or (3)(b) of the Act.	The master of the ship.	£500.
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Section 77(1) of the Act

Any requirement made under section 77(1) of the Act.	The person of whom the requirement is made.	£1,000.
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Section 78(1) of the Act

(a) A person (P) entering the United Kingdom must, at such	Any person.	£1,000.
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place and in such manner as Customs may direct, declare any thing contained in P's baggage or carried with P which P has obtained outside the United Kingdom and in respect of which P is not entitled to exemption from duty and tax by virtue of any order under section 13 of the Customs and Excise Duties (General Reliefs) Act 1979 (personal reliefs) [^{F40}or any regulations made under section 19(1) of the Taxation (Cross-border Trade) Act 2018].

<p>(b) A person (P) entering the United Kingdom must, at such place and in such manner as Customs may direct, declare any thing contained in P's baggage or carried with P which, being dutiable goods or chargeable goods, P has obtained in the United Kingdom without payment of duty or tax and in respect of which P is not entitled to exemption from duty and tax by virtue of any order under section 13 of the Customs and Excise Duties (General Reliefs) Act 1979 [^{F40}or any regulations made under section 19(1) of the Taxation (Cross-border Trade) Act 2018].</p>	<p>Any person.</p>	<p>£1,000.</p>
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Section 158(1) and (3) of the Act

<p>Provision and maintenance of appliances, facilities and fittings; keeping the appliances in an approved place; allowing use of the same at any time to a proper officer; all necessary assistance to be given.</p>	<p>The person on whom the obligation falls.</p>	<p>£1,000.</p>
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The Control of Movement of Goods Regulations 1984

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Not to move or interfere with goods to which the Regulations apply other than in accordance with the Regulations. The person moving or interfering with the goods. £2,500.]

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Presentation of Goods to Customs

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[^{F45}Directions made on 2 August 2011 under section 30 of the Act

[^{F46}The Customs (Import Duty) (EU Exit) Regulations 2018

Regulation 4(1) and (2)

Obligation to give notification to HMRC of the importation of goods into the United Kingdom.	The person responsible for giving the notification.	£2,500.
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Regulation 4(3)

Notification of importation: Obligation to comply with any of the requirements in regulation 4(3)(a), (b) or (c).	The person giving the notification.	£1,000.]
No goods to which section 30 applies to be moved except: (a) on the instructions of a proper officer; (b) in the manner and under the conditions specified by a proper officer.	The declarant.	£1,000.
	The person who moves the goods.	£1,000.]

[^{F47}Regulation 4(3C)

Notification of arrival: Where a person is deemed to have notified HMRC under regulation 4(3A), (3AB) or (3AC) and the Customs declaration in respect of the goods was not made using the EIDR procedure or the transitional EIDR procedure, the person must give a notification to HMRC that the goods have arrived in the United Kingdom which meets the requirements in regulation 4(3D).	The person responsible for giving the notification.	£2,500.]
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[^{F49} Authorisations and Approvals

The Customs (Import Duty) (EU Exit) Regulations 2018

Regulation 89(5)

The approved person must comply with any conditions specified in or under the Regulations relating to the approval or the notification of the approval.

The approved person. £2,500.

Regulation 90

The approved person must notify HMRC if they cease to satisfy eligibility criteria for approval or they fail to meet any condition to which their approval is subject or there are material changes to the information specified in a notice published by HMRC under paragraph (ba) of regulation 90 or given in their application.

The approved person. £2,500.

Customs Declarations

Section 3(1) of the 2018 Act and paragraph 1(1) of Schedule 1 to the 2018 Act

£2,500.

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<p>Chargeable goods which are presented to Customs on import must be declared for a Customs procedure by the making of a Customs declaration.</p>	<p>The person responsible for making the Customs declaration.</p>	
<p>Section 6(4)(a) of the 2018 Act</p>		
<p>Persons providing false information in connection with a chargeable Customs declaration where the person knew or ought reasonably to have known that the information was false.</p>	<p>The person providing the false information.</p>	<p>£2,500.</p>
<p>The Customs (Import Duty) (EU Exit) Regulations 2018</p>		
<p>Regulation 4A(2)</p>		
<p>When required to do so by an HMRC officer, the person who is in possession or control of the goods must produce to the officer evidence that the person took reasonable steps to ensure that the person would be informed whether the relevant criteria would be met.</p>	<p>The person in possession or control of the goods.</p>	<p>£1,000.</p>
<p>Regulation 8(2)</p>		
<p>Requirement to make a temporary storage declaration in accordance with paragraph (5).</p>	<p>The person who notifies the importation of the goods.</p>	<p>£1,000.</p>
<p>Regulation 12(1)</p>		
<p>Carrying out activity in relation to goods in temporary storage other than that described in paragraph (2).</p>	<p>The approved person.</p>	<p>£1,000.</p>
<p>Regulation 12(3) and (4)</p>		
<p>Requirement to keep a record. The approved person must keep a record, in the specified form and for a period of 3 years beginning with the date of any handling whilst the goods are in temporary storage.</p>	<p>The approved person.</p>	<p>£1,000.</p>

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Regulation 29C(2)

Requirement to comply with the transitional EIDR simplified Customs declaration process as required by regulation 29C(2).	The primary declarant	£2,500.
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Regulation 29C(8)

A primary declarant must make available for inspection by an HMRC officer by the end of the applicable period, any documents required to accompany the transitional simplified Customs declaration.	The primary declarant	£2,500.
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Regulation 29C(9)

An authorised declarant must make available for inspection by an HMRC officer by the end of the applicable period, any documents required to accompany the transitional supplementary Customs declaration	The authorised declarant	£2,500.
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Regulation 29E(1)

Requirement to allow access to transitional EIDR electronic system or provide information.	The eligible person	£2,500.
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An eligible person who makes a transitional simplified Customs declaration must, when required to do so by an HMRC officer—

(a) allow access by the officer to the transitional EIDR electronic system operated by the person; or

(b) provide to the officer from that system such information, as the officer reasonably requires in order to verify transitional EIDR records or records showing whether or not any goods have been imported which are subject to a prohibition or restriction

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on import imposed under an enactment.

Regulation 32(1)

Requirement to comply with the simplified customs declaration process as required by regulation 32(1).	The authorised declarant	£2,500.
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Regulation 32(2)

An authorised declarant must make available for inspection by an HMRC officer by the end of the applicable period, any documents required to accompany the Customs declaration in question.	The authorised declarant	£2,500.
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Regulation 37(5)

Requirement to allow access to EIDR electronic system or provide information. An authorised EIDR declarant must, when required to do so by an HMRC officer— (a) allow access by the officer to the EIDR electronic system operated by the declarant; or (b) provide to the officer from that system such information, as the officer reasonably requires in order to verify EIDR records or records showing whether or not any goods have been imported which are subject to a prohibition or restriction on import imposed under an enactment.	The authorised EIDR declarant	£2,500.]
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Information and Records

F52

... [^{F53}**Section 23] of the 1994 Act**

Any obligation to provide, furnish, or produce information or documents to Customs (whether subject to time limit or reasonable demand) in such form as may reasonably be required for examination, copying or making extracts or removal for such purposes and whether for a reasonable or specified period.	The person directly or indirectly involved in the customs operation concerned for the purposes of trade in goods.	£1,000.
	Any person carrying on a trade or business within the meaning of section 20 of the 1994 Act.	£1,000.

F54

[^{F55} ... [^{F56}**The Customs] Traders (Accounts and Records) Regulations 1995**

To keep and preserve records [^{F57} as required by] F58	The person upon whom the obligation falls.	£1,000.]
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... the Regulations.

Assistance in Examination of goods

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[^{F60}**The Customs (Records) (EU Exit) Regulations 2019**

Regulation 3(1) A person who is subject to a Customs obligation, or who carries out an act in pursuance of a Customs obligation,	The person required to keep and preserve records.	£1,000.
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must keep and preserve such records, in such form and for such period as specified in a notice published by HMRC.

Regulation 4(2)

Where the regulation applies, a person referred to in regulation 4(1) must keep documents and information in accordance with Article 51 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying the Union Customs Code (“the UCC”) as saved by regulation 4(2).

The person who was immediately before exit day, subject to an obligation under Article 51 of the UCC to keep documents and information. £1,000.]

[^{F61}**The Postal Packets (Revenue and Customs) Regulations 2011**

Regulations 17, 18(1) and 19

All foreign postal packets (a) to be accompanied by a customs declaration in the appropriate form, completed in one of the permitted languages, legibly, accurately and in full, and

The sender. £1,000.
The postal operator. £2,500.

(b) in the cases to which regulation 18(1) applies, to be labelled or distinguished as required by that regulation.

Regulation 18(2)

On accepting a packet satisfying the requirements of regulation 18(1) to give the sender a duly endorsed certificate of sending.

The postal operator. £2,500.

Regulation 21

When so requested by a customs officer, to produce any packet to that officer or open it for that officer’s examination.

The postal operator. £2,500.

Regulation 22(3)

To return, destroy or deliver up to Customs goods for which no

The postal operator. £2,500.

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proper account is given within the requisite period.

Regulation 23

To pay over to Customs any sums due to them recovered under section 105(3) of the Postal Services Act 2000.	The postal operator.	£2,500.]
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Preference

Section 80 of the Act

(a) (a) To furnish information in such form and within such time as may be specified;	Any person appearing to the Customs or an officer to have been concerned in any way with the goods, or with any goods from which directly or indirectly they have been produced or manufactured, or to have been concerned with the obtaining or furnishing of the certificate or evidence.	£1,000.
(b) To produce for inspection, copying or the taking of extracts, invoices, bills of lading, books or documents specified;	The exporter	£1,000.

as Customs or an officer may require for the purpose of verifying or investigating any certificate or other evidence under any Community requirement;

- (i) as to the origin of goods; or
- (ii) as to payments made or relief from duty allowed in any country or territory.

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[^{F63}Reliefs]

The Customs and Excise (Personal Reliefs for Special Visitors) Order 1992

The conditions for relief set out in the Order.	The entitled person.	£1,000.
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[^{F64}The Customs (Northern Ireland) (EU Exit) Regulations 2020

Regulation 16M

Where a claim for relief is granted and the claimant becomes aware of the eligibility criterion in regulation 16E(1)(b) not having been met at the time of the grant of the claim, or an error, the claimant must notify HMRC as soon as practicable in accordance with regulation 16M of the Customs (Northern Ireland) (EU Exit) Regulations 2020.

The person required to make the notification.	£2,500.
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Regulation 16S

Requirement to keep and preserve records, in a form, and for a period, specified in a notice by HMRC.

The claimant and, where relevant, the principal.	£1,000.]
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[^{F65}RoRo Vehicles

The Customs (Import Duty) (EU Exit) Regulations 2018 Chargeable goods destined for RoRo listed locations

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<p>Regulation 131(1) and (2) Where chargeable goods to be imported are carried by a RoRo vehicle which is boarded onto a train or vessel destined for a RoRo listed destination, a declaration in respect of the goods must be made in accordance with regulation 131(2).</p>	<p>The person responsible for making the declaration.</p>	<p>£1,000.</p>
<p>Regulation 131(3) The Customs declaration or temporary storage declaration must not be amended or withdrawn save as provided for in the paragraph.</p>	<p>The declarant.</p>	<p>£1,000.</p>
<p>Regulation 131(4) Evidence of compliance with regulation 131(2) must be produced to an HMRC officer when required.</p>	<p>The person in possession or control of the RoRo vehicle.</p>	<p>£1,000.</p>
<p>Regulation 131(6) When required to do so by an HMRC officer, the person who is responsible for providing the service of operating a train or vessel destined for a RoRo listed location on to which a RoRo vehicle carrying goods is boarded (“the responsible person”) must produce to the officer evidence that the person reasonably believed that paragraph (2) of the regulation had been complied with in respect of all goods to which paragraph (2) applies on board the train or vessel.</p>	<p>The responsible person.</p>	<p>£1,000.</p>

Special Procedures

The Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018

<p>Regulation 8 Declarations treated as application for authorisation. Requirement to comply with any conditions set out in a notice published by</p>	<p>The authorised person.</p>	<p>£2,500.</p>
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HMRC under paragraph (4) of regulation 8.

Regulation 42(7)
Requirement to comply with an obligation that has been transferred as specified in an approval notification under paragraph (7) of regulation 42.

Any person to whom rights and obligations in relation to a relevant non-transit Part 1 procedure are transferred under regulation 42. £2,500.

Regulation 44
Requirement to keep and preserve records in a form specified in a notice by HMRC and update such records within a specified period after the occurrence of a specified event if required to do so by a notice published under paragraph (3) of regulation 44.

The person specified in paragraph (2) of regulation 44. £1,000.

Regulation 17
Goods not to be removed from a customs warehouse save as permitted under the Regulations.

The person who removed the goods in contravention of regulation 17. £2,500.

The holder of the procedure . £2,500.

The person approved by HMRC to operate premises as a place to keep goods declared for a storage procedure. £2,500.

CTC, TIR and UK Transit

[^{F66}The Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020

Regulation 7(1)
Requirement to comply with a relief condition contained in the section of the UK Reliefs document (as defined in regulation 2(1) of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020) in relation to which a claim for relief is granted.

The person to whom the described condition is stated to apply. £1,000.

Regulation 18
The person required to make the notification. £2,500.]

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Customs (Contravention of a Relevant Rule) Regulations 2003. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Where a claim for relief is granted and a relief condition applies to a person, if a breach of the condition occurs, the person must notify HMRC as soon as possible of details of the breach including when it occurred or first commenced to occur and make the notification in such form and accompany it with such additional information as HMRC may provide by notice.

The Customs Transit Procedures (EU Exit) Regulations 2018

Paragraphs 4(1)(c), 29(1)(c) of Schedule 1 and paragraph 4(1) of Schedule 3. The holder of the procedure. £2,500.

Requirement to provide a guarantee.

Paragraphs 4(1)(a) and 29(1)(a) of Schedule 1 and paragraph (8)(1) of Schedule 3. The holder of the procedure. £2,500.

Requirement to present the goods intact and with the required information at the HMRC customs office of destination in the United Kingdom within the applicable time-limit and in compliance with the measures taken by HMRC and other customs authorities to ensure their identification.

Paragraphs 6(1) and 18(1) of Schedule 2. The carrier. £2,500.

Where goods are moved under a TIR transit procedure, requirement to present on arrival at the HMRC customs office of destination: the goods together with the road vehicle, the combination of vehicles or the container; the TIR Carnet; any information required by HMRC.

The TIR carnet holder. £2,500.

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<p>Paragraphs 3(2), 4(1) and 14(1) of Schedule 2. The TIR Carnet holder is required to submit without delay, goods and the TIR Carnet for the TIR transit procedure at the HMRC customs office of entry or customs office departure, as the case may be.</p>	The TIR carnet holder.	£2,500.
<p>Paragraphs 4(4) and 29(3) of Schedule 1 and paragraph 8(1) of Schedule 3. A carrier or recipient of goods who accepts goods knowing that they are moving under a common or UK transit procedure is also responsible for presentation of the goods intact at the customs office of destination within the time-limit set by the HMRC customs office of departure and in compliance with the measures taken by HMRC and other customs authorities to ensure their identification</p>	A carrier or recipient of goods who accepts the goods knowing they are moving under a common or UK transit procedure.	£2,500.
<p>Paragraphs 4(1)(b) and 29(1)(b) of Schedule 1 and paragraph 8(1) of Schedule 3. Requirement to observe the customs provisions relating to the procedure.</p>	The holder of the procedure.	£2,500.
<p>Paragraph 61(6) of Schedule 1 Requirement to meet the obligation that T2L or T2LF data drawn up in accordance with paragraph 61 must contain the endorsement: “signature waived” in place of the authorised issuer's signature.</p>	The authorised issuer.	£2,500.
<p>Paragraphs 4(8) and 29(7) of Schedule 1 and paragraph 8(1) of Schedule 3. Requirement to notify all offences and irregularities related to the common or UK</p>	The holder of the procedure	£2,500.

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transit procedure to the HMRC customs office of destination.

[^{F67}Paragraphs 2(A1) and (4) and 27(A1) and (3) of Schedule 1. The carrier £2,500.]

Requirement to provide, in specified cases, the Master Reference Number (MRN) of the declaration of goods to be brought into the United Kingdom, any transit accompanying document and vehicle registration number of any vehicle in which the goods are carried before the goods enter, or re-enter, the United Kingdom.

Paragraphs 2(1) [^{F68}and (4)] and 27(1) [^{F69}and (3)] of Schedule 1. The carrier. £2,500.

Requirement to present the goods together with the Master Reference Number (MRN) of the declaration [^{F70}and any transit accompanying document] at each HMRC customs office of transit.

Paragraphs 3(1) and 28(1) of Schedule 1 and paragraph 7 of Schedule 3. The carrier. £2,500.

Other than where this requirement is waived or not required under these regulations, the carrier must present goods together with the MRN to HMRC under the circumstances described in paragraph 3(1) or 28(1) of Schedule 1 or paragraph 7 of Schedule 3.

Paragraphs 6(1) and 18(1) of Schedule 2. The carrier. £2,500.

In the circumstances described in paragraph 8(1) or paragraph 18(1) of Schedule 2, requirement to present to the HMRC customs office within official opening hours unless otherwise agreed by HMRC:

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the goods together with the road vehicle, the combination of vehicles or the container, the TIR Carnet and any information required by HMRC.

Paragraphs 5(1), 30(1) of Schedule 1 and paragraph 8(2) of Schedule 3.

Requirement to present the goods, the MRN of the declaration and any information required by HMRC or other customs authority at the HMRC office of destination during the official opening hours; or, where allowed by the office of destination and at the request of the person concerned, outside the official opening hours or at any other place.

The carrier. £2,500.

The holder of the procedure. £2,500.

Paragraphs 7(1), 31(1) of Schedule 1, paragraphs 8(1) and 20(1) of Schedule 2 and paragraph 8(3) of Schedule 3.

Requirement to:
 immediately notify the HMRC customs office of destination of the arrival of the goods and inform them of any irregularities or incidents that occurred during transport;
 wait for permission from the HMRC customs office of destination before unloading the goods;
 enter, after unloading, the results of the inspection and any other relevant information relating to the unloading into the authorised consignee's records without delay;
 notify HMRC at that HMRC customs office of destination of the results of the inspection of the goods and inform them of any irregularities no later than the third day following

The authorised consignee. £2,500.

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the day on which permission was received to unload the goods.

Paragraphs 8(2) and 20(2) of Schedule 2. The authorised consignee. £2,500.

The authorised consignee must ensure that the TIR Carnet for the TIR transit procedure is presented, within the time-limit laid down in the authorisation, at the HMRC customs office of destination for the purposes of terminating the TIR transit procedure in accordance with paragraph 7(1) of Schedule 2.

Paragraph 63 of Schedule 1. Requirement to comply with business continuity procedure in a public notice made under paragraph 63 of Schedule 1. The holder of the procedure,

the authorised consignee, or the consignee. £2,500.

Unaccompanied Goods

The Customs (Import Duty) (EU Exit) Regulations 2018

Regulation 131C(1) The person responsible for making the declaration. £1,000.
Where unaccompanied goods are to be imported on a through train destined for St Pancras International, a declaration in respect of the goods must be made in accordance with regulation 131C(1).

Regulation 131C(2) The declarant. £1,000.
The Customs declaration or temporary storage declaration must not be amended or withdrawn save as provided for in the paragraph.

Regulation 131C(4) The responsible person. £1,000.]
When required to do so by an HMRC officer, the person who is responsible for providing the service of operating a through train onto which the goods are loaded must produce to the officer evidence that the person took reasonable steps to

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ensure that paragraph (1) of the regulation had been, or would be, complied with in respect of the goods.

**[^{F71}Chargeable goods
Destined for Other Listed
Locations**

The Customs (Import Duty)
(EU Exit) Regulations 2018

Regulation 131F(3) Person responsible for making £1,000.
Where unaccompanied a declaration
chargeable goods to be
imported are carried by a
relevant vehicle which is
destined for an other listed
location, a declaration in
respect of the goods must
be made in accordance with
regulation 131F(3).

Regulation 131F(4) Person in control or possession £1,000.]
When required to do so by an of goods
HMRC officer, the person who
is in possession or control of
the goods must produce to the
officer evidence that the person
took reasonable steps to ensure
that regulation 131F(3) had
been or would be complied
with in respect of the goods.

**[^{F72}Goods intended to be
carried in a shuttle train**

The Customs (Import Duty)
(EU Exit) Regulations 2018

Regulation 131H(1) Person responsible for making £1,000.]
Where goods are imported a declaration
under the circumstances
described in regulation 131G,
a declaration in respect
of the goods must be
made in accordance with
regulation 131H(1).

**[^{F73}CTC, TIR and UK
Transit**

Export declarations

**The Customs (Export) (EU
Exit) Regulations 2019**

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Regulation 10
 For goods intended to be exported in accordance with a procedure for the purposes of the applicable export provisions, an export declaration must be made in accordance with Part 4 of those Regulations.

The person responsible for making the export declaration. £ 2,500.

Regulation 11
 Where the requirement to make an export declaration under regulation 10 is not met before exportation of the goods, a declaration in accordance with Part 4 of the Regulations must be made as soon the person who exported the goods becomes aware or is notified of the requirement.

The person who exported the goods. £1,000.

Regulation 30
 An export declaration must meet the requirements set out in regulation 30.

The person responsible for making the export declaration. £2,500.

Simplified export declaration process

The Customs (Export) (EU Exit) Regulations 2019

Regulation 32(6)
 The simplified declaration process must be used in compliance with any condition contained in the authorisation as required by regulation 32(6).

The authorised declarant. £2,500.

Regulation 33(1), (5) and (6)
 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.
 Each part must be made within the applicable timescale set out

The authorised declarant £2,500.

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in regulation (5) and (6) as the case may be.

Regulation 33(8) The authorised declarant. £2,500.

An authorised declarant by the end of the period which applies to each respective part must make available for inspection by an HMRC officer any documents required to accompany each respective part.

Regulation 38(1) The authorised EIDR export declarant. £2,500.

Requirement to allow access to EIDR electronic system or provide information.
An authorised EIDR export declarant must, when required to do so by an HMRC 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 EIDR records, or 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.

Regulation 40(1), (3), (4) and (5) A or (where applicable) B. £2,500.

Save where regulation 40(1) is disapplied by regulation 40(2), goods, in respect of which an export declaration has been made, must be made available, by the person specified in regulation 40(3) (“A”) or (where applicable) the person required to do so in regulation 40(4) (“B”), for examination at an appropriate place within a period of 30 days beginning with the day on which the declaration was made and A or (where applicable) B, must give HMRC a notification setting

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out when and where the goods are to be made so available.

Regulation 41(3)

To comply immediately or at a specified time with the requirements to:

- (a) provide information (and documents) to the officer as specified by the officer;
- (b) handle goods, or otherwise deal with them, in accordance with instructions given by the officer (whether given orally or in any other way), or
- (c) keep the goods in any place specified by the officer.

The person required by an HMRC officer to comply with the requirement. £1,000.

Discharge from a common export procedure

Regulation 50(3) and (4)

A person who exported goods that have been presented to Customs on export is required to inform HMRC that the goods have been exported except if they secure that another person (“P”) is to do it on their behalf.

The person who exported the goods or (where applicable) P. £2,500.

Presentation of goods on export

The Customs (Export) (EU Exit) Regulations 2019

Regulation 51(1), (2) and (3)

A person mentioned in regulation 51(2) must give a notification of export of goods to HMRC, except where another person mentioned in regulation 51(2) has given it, or is deemed to have given it, prior to the export of the goods and in compliance with regulation 51(4) to (6).

A person mentioned in regulation 51(2) who is required to give the notification. £2,500.

Goods exported from RoRo listed locations

The Customs (Export) (EU Exit) Regulations 2019

Regulation 54(2)

The person who made the export declaration (E) or £2,500.

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Where goods are carried by RoRo vehicles to, and are exported on RoRo vehicles from, RoRo listed locations goods must be made available for examination—
 (a) in cases specified in a notice which may be given by HMRC; or
 (b) if an HMRC officer requires that the goods are available for examination.

(where applicable) a person who has been secured by E to make the goods available for examination on E's behalf.

Unaccompanied goods

The Customs (Export) (EU Exit) Regulations 2019

Regulation 54B(1)

Where goods are exported on a through train from St Pancras International goods must be made available for examination—
 (a) in cases specified in a notice which may be given by HMRC; or
 (b) if an HMRC officer requires that the goods are available for examination.

The person who made the export declaration (E) or (where applicable) a person who has been secured by E to make the goods available for examination on E's behalf. £2,500.

Customs agents

The Customs (Export) (EU Exit) Regulations 2019

Regulation 57(1)

Save where regulation 57(1) is disapplied by regulation 57(2), 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 by A as agent for P.

A. £2,500.

Regulation 58(2)

Where a person's appointment as a Customs agent is required to be disclosed in an export declaration by regulation 57(1) and the appointment is withdrawn, the principal must disclose the withdrawal by amending each export declaration in which disclosure

The principal who was required to disclose the withdrawal of the appointment. £1,000.

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of the appointment was required to be given.

Regulation 58(4) C £1,000.

Where an appointment in respect of an export declaration is withdrawn and the principal appoints another person (“C”) as a Customs agent in respect of the export declaration, C must comply with regulation 58(2) instead of the principal and disclose with the amendment to the export declaration that C is acting as a Customs agent in respect of the export declaration.

Regulation 58(6) The customs agent to whom regulation 58(6) applies. £1,000.]

Where a Customs agent originally acting in the capacity of—
 (a) a direct agent becomes an agent acting in the capacity of an indirect agent, or
 (b) an indirect agent becomes an agent acting in the capacity of a direct agent,
 the Customs agent must comply with regulation 58(2) instead of the principal and disclose with the amendment to the export declaration the agent's new capacity.

[^{F74}**The Customs (Managed Transition Procedure) (EU Exit) Regulations 2019**

Regulation 5
 Completion of the Customs declaration. The eligible person. £2,500.

Where goods are declared for the free-circulation procedure, the declaration must be completed by the provision to HMRC of further information in respect of the importation of the goods that is specified in a public notice given by HMRC Commissioners, in the manner specified in and otherwise in

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accordance with provision made in a public notice given by HMRC Commissioners and within the time limit specified in paragraph (4).

Regulation 10

Completion of the export declaration.	The eligible person.	£2,500.]
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Where goods are declared for a common export procedure, the declaration must be completed by the provision to HMRC of further information in respect of the export of the goods that is specified in a public notice given by HMRC Commissioners, in the manner specified in and otherwise in accordance with provision made in a public notice given by HMRC Commissioners and before the end of the period specified in a public notice given by HMRC Commissioners.

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| <p>F13 Words in Sch. inserted (2.4.2015) by The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2015 (S.I. 2015/636), regs. 1, 5(j)</p> <p>F14 Words in Sch. substituted (31.12.2020) by The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), 5(2); S.I. 2020/1643, reg. 2, Sch.</p> <p>F15 Words in Sch. omitted (31.12.2020) by virtue of The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), 5(3); S.I. 2020/1643, reg. 2, Sch.</p> <p>F16 Words in Sch. substituted (31.12.2020) by The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), 5(4)(a); S.I. 2020/1643, reg. 2, Sch.</p> <p>F17 Words in Sch. substituted (31.12.2020) by The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), 5(4)(b); S.I. 2020/1643, reg. 2, Sch.</p> <p>F18 Words in Sch. inserted (31.12.2020) by The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), 5(5)(a); S.I. 2020/1643, reg. 2, Sch.</p> <p>F19 Words in Sch. inserted (31.12.2020) by The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), 5(5)(b); S.I. 2020/1643, reg. 2, Sch.</p> <p>F20 Words in Sch. substituted (31.12.2020) by The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), 5(6); S.I. 2020/1643, reg. 2, Sch.</p> <p>F21 Words in Sch. inserted (31.12.2020) by The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), 5(7); S.I. 2020/1643, reg. 2, Sch.</p> <p>F22 Words in Sch. inserted (31.12.2020) by The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), 5(8); S.I. 2020/1643, reg. 2, Sch.</p> <p>F23 Section 35(1) was repealed in part by S.I. 1992/3095.</p> |
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- F24** Words in Sch. substituted (31.12.2020) by The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), **5(9)**; S.I. 2020/1643, reg. 2, Sch.
- F25** Words in Sch. substituted (2.4.2015) by The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2015 (S.I. 2015/636), regs. 1, **5(a)**
- F26** As substituted by S.I. 1986/1819.
- F27** As substituted by S.I. 1986/1819.
- F28** As substituted by S.I. 1986/1819.
- F29** Words in Sch. substituted (2.4.2015) by The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2015 (S.I. 2015/636), regs. 1, **5(b)**
- F30** Section 35(6) was amended by S.I. 1992/3095.
- F31** Section 35(6) was amended by S.I. 1992/3095.
- F32** Word in Sch. substituted (31.12.2020) by The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), **5(10)(a)**; S.I. 2020/1643, reg. 2, Sch.
- F33** Words in Sch. substituted (31.12.2020) by The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), **5(10)(b)** (as amended by S.I. 2019/148, regs. 1(2), 3(3)(a)); S.I. 2020/1643, reg. 2, Sch.
- F34** Words in Sch. substituted (31.12.2020) by The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), **5(10)(c)**; S.I. 2020/1643, reg. 2, Sch.
- F35** Section 35(7) was amended by Section 3(1) of the Territorial Sea Act 1987 and S.I. 1992/3095.
- F36** Words in Sch. substituted (31.12.2020) by The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), **5(11)**; S.I. 2020/1643, reg. 2, Sch.
- F37** Words in Sch. inserted (31.12.2020) by The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), **5(12)**; S.I. 2020/1643, reg. 2, Sch.
- F38** Words in Sch. inserted (2.4.2015) by The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2015 (S.I. 2015/636), regs. 1, **5(k)**
- F39** Words in Sch. substituted (31.12.2020) by The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), **5(13)**; S.I. 2020/1643, reg. 2, Sch.
- F40** Words in Sch. inserted (31.12.2020) by The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), **5(14)**; S.I. 2020/1643, reg. 2, Sch.
- F41** Words in Sch. omitted (31.12.2020) by virtue of The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), **5(15)**; S.I. 2020/1643, reg. 2, Sch.
- F42** Words in Sch. omitted (9.5.2018) by virtue of The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2018 (S.I. 2018/483), regs. 1, **4(5)**
- F43** Words in Sch. omitted (15.11.2011) by virtue of The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2011 (S.I. 2011/2534), regs. 1, **7**
- F44** Words in Sch. omitted (31.12.2020) by virtue of The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), **5(16)(a)** (as amended by S.I. 2019/148, regs. 1(2), **3(3)(b)**); S.I. 2020/1643, reg. 2, Sch.
- F45** Words in Sch. inserted (15.11.2011) by The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2011 (S.I. 2011/2534), regs. 1, **8**
- F46** Words in Sch. inserted (31.12.2020) by The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), **5(16)(b)**; S.I. 2020/1643, reg. 2, Sch.
- F47** Words in Sch. inserted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486), regs. 1(3), **10(2)** (as amended by S.I. 2020/1088, regs. 1(3), **7(3)** and S.I. 2020/1234, regs. 1(2), **6(3)**); S.I. 2020/1643, reg. 2, **Sch.**
- F48** Words in Sch. omitted (31.12.2020) by virtue of The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), **5(16)(c)** (as amended by S.I. 2019/148, regs. 1(2), **3(3)(c)**); S.I. 2020/1643, reg. 2, **Sch.**
- F49** Words in Sch. substituted (31.12.2020) by The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), **5(17)** (as amended by S.I. 2019/486, regs. 1(2), **11(2)**; S.I. 2019/1215, regs. 1(3)(e), **19(2)**; S.I. 2019/1346, regs. 1(2), **6(2)**; S.I. 2020/1088, regs. 1(3), **5(2)**); S.I. 2020/1643, reg. 2, **Sch.**

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- F50** Words in Sch. omitted (31.12.2020) by virtue of The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), **5(18)**; S.I. 2020/1643, reg. 2, Sch.
- F51** Words in Sch. omitted (31.12.2020) by virtue of The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), **5(19)**; S.I. 2020/1643, reg. 2, Sch.
- F52** Words in Sch. omitted (31.12.2020) by virtue of The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), **5(20)(a)**; S.I. 2020/1643, reg. 2, Sch.
- F53** Words in Sch. substituted (31.12.2020) by The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), **5(20)(a)**; S.I. 2020/1643, reg. 2, Sch.
- F54** Words in Sch. omitted (31.12.2020) by virtue of The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), **5(20)(b)(i)**; S.I. 2020/1643, reg. 2, Sch.
- F55** Words in Sch. substituted (2.4.2015) by The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2015 (S.I. 2015/636), regs. 1, **5(m)**
- F56** Words in Sch. substituted (31.12.2020) by The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), **5(20)(b)(ii)**; S.I. 2020/1643, reg. 2, Sch.
- F57** Words in Sch. substituted (9.5.2018) by The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2018 (S.I. 2018/483), regs. 1, **4(43)(b)**
- F58** Words in Sch. omitted (31.12.2020) by virtue of The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), **5(20)(b)(iii)**; S.I. 2020/1643, reg. 2, Sch.
- F59** Words in Sch. omitted (31.12.2020) by virtue of The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), **5(21)**; S.I. 2020/1643, reg. 2, Sch.
- F60** Words in Sch. inserted (31.12.2020) by The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2019 (S.I. 2019/148), regs. 1(3), **2(3)**; S.I. 2020/1643, reg. 2, Sch.
- F61** Words in Sch. substituted (2.4.2015) by The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2015 (S.I. 2015/636), regs. 1, **5(o)**
- F62** Words in Sch. omitted (31.12.2020) by virtue of The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), **5(22)** (as amended by S.I. 2019/148, regs. 1(2), 3(3)(d)); S.I. 2020/1643, reg. 2, Sch.
- F63** Word in Sch. inserted (31.12.2020) by The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), **5(23)**; S.I. 2020/1643, reg. 2, Sch.
- F64** Words in Sch. inserted (31.12.2020) by The Customs (Modification and Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1629), regs. 1(2), **7(2)**
- F65** Words in Sch. inserted (31.12.2020) by The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1260), regs. 1(2), **5(24)** (as amended by S.I. 2019/148, regs. 1(2), **3(4)**; S.I. 2019/486, regs. 1(2), **11(3)**; S.I. 2019/1346, regs. 1(2), **6(3)**); S.I. 2020/1643, reg. 2, **Sch.**
- F66** Words in Sch. inserted (31.12.2020) by The Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1431), regs. 1, **21(2)**; S.I. 2020/1643, reg. 2, Sch.
- F67** Words in Sch. inserted (31.12.2020) by The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/326), regs. 1(2), **4(2)(a)**; S.I. 2020/1643, reg. 2, Sch.
- F68** Words in Sch. inserted (31.12.2020) by The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/326), regs. 1(2), **4(2)(b)(i)(aa)**; S.I. 2020/1643, reg. 2, Sch.
- F69** Words in Sch. inserted (31.12.2020) by The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/326), regs. 1(2), **4(2)(b)(i)(bb)**; S.I. 2020/1643, reg. 2, Sch.

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- F70** Words in Sch. inserted (31.12.2020) by The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019 (S.I. 2019/326), regs. 1(2), **4(2)(b)(ii)**; S.I. 2020/1643, reg. 2, Sch.
- F71** Words in Sch. inserted (31.12.2020) by The Customs (Declarations) (Amendment and Modification) (EU Exit) Regulations 2020 (S.I. 2020/1234), regs. 1(2), **5(2)**; S.I. 2020/1643, reg. 2, Sch.
- F72** Words in Sch. inserted (31.12.2020) by The Customs (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1552), regs. 1(2), **9(2)**; S.I. 2020/1643, reg. 2, Sch.
- F73** Words in Sch. inserted (31.12.2020) by The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2019 (S.I. 2019/148), regs. 1(3), **2(4)** (as amended by S.I. 2019/486, regs. 1(2), **12(2)** and S.I. 2019/1346, regs. 1(2), **8(2)**); S.I. 2020/1643, reg. 2, Sch.
- F74** Words in Sch. inserted (31.12.2020) by The Customs (Managed Transition Procedure) (EU Exit) Regulations 2019 (S.I. 2019/487), regs. 1(2)(3), **12(2)**; S.I. 2020/1643, reg. 2, Sch.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 23 December, are made under sections 26(1) to (4) and 41 of the Finance Act 2003. They prescribe the customs rules, contravention of which gives rise to a liability to a customs civil penalty, the persons who may be penalised and the maximum penalty that may be imposed in particular cases.

Regulation 3 gives effect to the Schedule. In that Schedule:

Column 1 specifies the customs rules where contravention incurs liability to a penalty,

Column 2 specifies for each specified customs rule the person or persons who may be liable to a penalty in respect of a contravention,

Column 3 specifies the maximum penalty that may be incurred for the contravention of each specified rule.

Changes to legislation:

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Changes and effects yet to be applied to :

- Sch. entry inserted by [S.I. 2023/958 reg. 20\(2\)\(c\)](#)
- Sch. word substituted by [S.I. 2023/958 reg. 20\(2\)\(b\)\(i\)](#)
- Sch. words inserted by [S.I. 2019/1215 reg. 18\(2\)](#) (This amendment not applied to legislation.gov.uk. Reg. 18 omitted (29.10.2020) by virtue of [S.I. 2020/1088](#), regs. 1(3), 9(5))
- Sch. words inserted by [S.I. 2021/1156 reg. 6\(3\)\(a\)\(i\)](#)
- Sch. words inserted by [S.I. 2021/1156 reg. 6\(3\)\(a\)\(ii\)](#)
- Sch. words inserted by [S.I. 2021/1156 reg. 6\(3\)\(b\)](#)
- Sch. words inserted by [S.I. 2021/1347 reg. 5\(a\)\(i\)](#)
- Sch. words inserted by [S.I. 2021/1347 reg. 5\(a\)\(ii\)](#)
- Sch. words inserted by [S.I. 2021/1347 reg. 5\(c\)](#)
- Sch. words inserted by [S.I. 2021/1347 reg. 5\(d\)](#)
- Sch. words inserted by [S.I. 2021/1347 reg. 5\(e\)](#)
- Sch. words inserted by [S.I. 2021/830 reg. 4\(b\)](#)
- Sch. words inserted by [S.I. 2021/830 reg. 4\(c\)](#)
- Sch. words inserted by [S.I. 2021/830 reg. 4\(d\)](#)
- Sch. Table words inserted by [S.I. 2022/628 reg. 2](#)
- Sch. words inserted by [S.I. 2023/1202 reg. 7\(2\)\(b\)](#)
- Sch. words inserted by [S.I. 2023/1202 reg. 7\(2\)\(c\)](#)
- Sch. words inserted by [S.I. 2023/1202 reg. 7\(2\)\(d\)](#)
- Sch. words inserted by [S.I. 2023/1202 reg. 7\(3\)](#)
- Sch. words inserted by [S.I. 2023/569 reg. 6\(2\)](#)
- Sch. words inserted by [S.I. 2023/569 reg. 6\(3\)](#)
- Sch. words inserted by [S.I. 2023/569 reg. 6\(4\)](#)
- Sch. words inserted by [S.I. 2023/569 reg. 6\(5\)](#)
- Sch. words inserted by [S.I. 2023/618 reg. 3\(2\)](#)
- Sch. words substituted by [S.I. 2021/1347 reg. 5\(b\)](#)
- Sch. words substituted by [S.I. 2021/830 reg. 4\(a\)](#)
- Sch. words substituted by [S.I. 2023/1202 reg. 7\(2\)\(a\)](#)
- Sch. words substituted by [S.I. 2023/569 reg. 6\(6\)](#)
- Sch. words substituted by [S.I. 2023/958 reg. 20\(2\)\(a\)](#)
- Sch. words substituted by [S.I. 2023/958 reg. 20\(2\)\(b\)\(ii\)](#)
- reg. 2 words inserted by [S.I. 2021/1156 reg. 6\(2\)](#)