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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Customs (Contravention of a Relevant Rule) Regulations 2003 (S.I. 2003/3113) ('the 2003 Regulations'). The 2003 Regulations provide in part for penalties for contravention of rules set out in EU legislation. These Regulations replace references to the Community Customs Code and associated legislation which have lapsed with references to the Union Customs Code and associated legislation that are currently in force.

Regulation 1 introduces these Regulations and sets out when they come into force.

Regulation 2 provides that the 2003 Regulations are amended.

Regulation 3 amends Regulation 2 of the 2003 Regulations to update references to current EU provisions.

Regulation 4 amends the Schedule to the 2003 Regulations to update references to the current provisions and make the amendments necessary as a result of changes that have been made by EU legislation.

A Tax Information and Impact Note covering this instrument will be published on the gov.uk website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.