
STATUTORY INSTRUMENTS

2019 No. 486

The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019

Penalties

11.—(1) Regulation 5 of the Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018⁽¹⁾ is amended as follows.

(2) In paragraph (17), in the inserted text relating to “Customs Declarations”, under the heading “The Customs (Import Duty) (EU Exit) Regulations 2018”—

- (a) in the entries for paragraphs (1) and (2) of regulation 32, in column 2, after “the authorised declarant” in both entries, insert “or the transitional authorised declarant⁽²⁾”;
- (b) in the entry for paragraph (2) of regulation 32, in column 1, after “An authorised declarant” insert “or a transitional authorised declarant”; and
- (c) in the entry for regulation 37(5)—
 - (i) in the heading, after “Regulation 37(5)” insert “or 37A(8)”⁽³⁾,
 - (ii) in column 1, after “An authorised EIDR declarant” insert “or a transitional authorised declarant”, and
 - (iii) in column 2, after “the authorised EIDR declarant” insert “or the transitional authorised declarant”.

(3) In paragraph (24), in the inserted text relating to “RoRo Vehicles”, under the heading “The Customs (Import Duty) (EU Exit) Regulations 2018 Chargeable goods destined for RoRo listed locations”, in column 1 of the entry for regulation 131(6)⁽⁴⁾, for “every RoRo vehicle carrying goods” substitute “all goods to which paragraph (2) applies”.

⁽¹⁾ [S.I. 2018/1260](#).

⁽²⁾ The expression “transitional authorised declarant” has the meaning given by regulation 37A(1) of [S.I. 2018/1248](#).

⁽³⁾ Regulation 37A was inserted into [S.I. 2018/1248](#) by regulation 9(5) of [S.I. 2019/326](#).

⁽⁴⁾ Regulation 131(6) of [S.I. 2018/1248](#) was amended by regulation 13(b) of [S.I. 2019/326](#).