

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.](#)

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};

“the Code” means [^{F5}Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code];

[^{F6}“Customs” means Her Majesty’s Revenue and Customs, the Secretary of State by whom customs functions are exercisable or the Director of Border Revenue;]

[^{F7}“customs territory” has the meaning given by Article 3 of the Code to “customs territory of the Community”];

[^{F8}“Delegated Regulation” means Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing the Code as regards certain provisions of the Code;]

Status: Point in time view as at 09/05/2018.

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)

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“the Implementing Regulation” means [^{F10}Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015] as it implements the Code;

“the Importation Regulations” means the Customs Controls on Importation of Goods Regulations 1991 ^{F11};

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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 substituted (9.5.2018) by [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) Regulations 2018 \(S.I. 2018/483\)](#), regs. 1, **3(a)**
- F6** 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)**
- F7** Words in reg. 2 inserted (15.11.2011) by [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) Regulations 2011 \(S.I. 2011/2534\)](#), regs. 1, **3**
- F8** Words in reg. 2 inserted (9.5.2018) by [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) Regulations 2018 \(S.I. 2018/483\)](#), regs. 1, **3(b)**
- 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(c)**
- F10** Words in reg. 2 substituted (9.5.2018) by [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) Regulations 2018 \(S.I. 2018/483\)](#), regs. 1, **3(c)**
- F11** [S.I. 1991/2724](#).
- F12** 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.

(5) Any description of a relevant rule specified in Column 1 and any description of a person prescribed in Column 2 of the Schedule is without prejudice to the effect of any directly applicable ^[F13]EU provision so described or description of a person responsible contained in that provision so described.

(6) A specified relevant rule or description of a person shall be construed in accordance with the effect and scope of that directly applicable ^[F13]EU provision referred to in Column 1.

^[F14](7) ^[F15]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.]

- F13** Words in Instrument substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), [arts. 3-6](#), 8-10
- F14** 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
- F15** 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

Derek Twigg
Nick Ainger
Two of the Lords Commissioners of Her
Majesty's Treasury

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SCHEDULE

Column 1 Description of relevant Rule/Relevant Rule of a description	Column 2 Person of a description	Column 3 Penalty for contravention
[^{F16}Sections 20, 22 and 25 of the Act		
Any condition or restriction attaching to any approval given under section 20, 22 or 25 of the Act.	The approved person.	£1,000.
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 a customs and excise airport, goods being imported from within the customs territory.	The person bringing in the goods.	£2,500.
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	The commander of the aircraft.	£2,500.

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comply with any directions given by an officer.

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.
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Section 33(1) of the Act

To allow an officer to board and inspect an aircraft and all goods and documents carried in and relating to it.	The commander of the aircraft.	£2,500.
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Section 33(2) of the Act

To permit an officer to enter and inspect an aerodrome.	The person in control of the aerodrome.	£2,500.
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Section 33(3) of the Act

To keep the prescribed records of flights to and from that aerodrome; to permit an officer to make copies and take extracts from such records.	The person in control of the aerodrome.	£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.]

Report

Section 35(1) of the Act

F17

To report in such form and manner containing such particulars as Customs direct.	The master.	£1,000
	Person authorised by the master.	£1,000
	Commander of the aircraft.	

[^{F18}Ship's Report, Importation and Exportation by Sea Regulations 1981]:

Regulation 3

F19

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

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person authorised by him (as
Customs permit).

Regulation 4

F20

Delivery of a duly completed report:	The master.	£1,000
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| (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 | | |
| (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

F21

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
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[^{F22}**Aircraft (Customs and
Excise) Regulations 1981**]:

Regulation 4(1)

F23

Delivery to the proper officer of	Commander of the aircraft.	£1,000
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| (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. | | |

Section 35(6) of the Act

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To answer all such question relating to:	The master.	£1,000
(a) the ship or aircraft;	Person authorised by the master.	£1,000
(b) the goods carried therein;		
(c) the crew; and	Commander of the Aircraft	£1,000
(d) the voyage or flight as put to him by the proper officer.		

Section 35(7) of the Act

^{F25}

Where prior to report:	The master.	£1,000
(a) (a) bulk is broken;	Person authorised by the master.	£1,000
(b) (b) stowage of any goods is altered to facilitate unloading of any part thereof before making report;	Commander of the aircraft.	£1,000
(c) (c) any part of the goods are staved, destroyed, thrown overboard; or		
(d) (d) a container opened		

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

[^{F26}Section 64(1) of the Act

Except as permitted by Customs, no ship or aircraft requiring clearance under this section should depart from a port or customs and excise airport to a destination outside the member States and the Isle of Man, without a valid clearance.	The master of the ship.	£1,000.
	The commander of the aircraft.	£1,000.

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 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).	Any person.	£1,000.
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(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.	Any person.	£1,000.
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Section 158(1) and (3) of the Act

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

The Control of Movement of Goods Regulations 1984

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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Goods brought into the [F27 customs territory] (United Kingdom)

[F28][F29][F30 Articles 16 and 127 of the Code and Articles 182 and 183 of the Implementing Regulation

Goods brought into the customs territory to be covered by an entry summary declaration, lodged electronically within the applicable time-limits laid down in Articles 105 to 110 of the Delegated Regulation, at the customs office of entry unless otherwise permitted, containing the particulars set out in Annex B to the Delegated Regulation, and completed in accordance with the explanatory notes to that Annex.	The carrier (as defined in Article 5(40) of the Code) or a person mentioned in paragraph (a) or (b) of Article 127(4) of the Code.	£1,000.
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	The person on whom the obligation to provide particulars falls under Article 112 or 113 of the Delegated Regulation.]	£1,000.]
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[F31 Article 189 of the Implementing Regulation

Where an active means of transport entering the customs territory is diverted and is expected to arrive first at a customs office in a member State not indicated in the entry summary declaration, the operator of that means of transport must inform the customs office indicated in the entry summary declaration at the customs office of the first entry of that diversion.]	The operator of the active means of transport.	£2,500.
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[^{F32} Article 133 of the Code and Article 189 of the Implementing Regulation]

The diversion notification must contain the particulars set out in Annex B (dataset G1) to the Delegated Regulation.]	The operator of the active means of transport.	£1,000.
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[^{F34} Article 133 of the Code]

The operator of an active means of transport entering the customs territory or his agent must notify Customs of its arrival at the office of entry.	The operator of the active means of transport.	£2,500.
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[^{F35} Article 133 of the Code]

The notification of arrival must contain the particulars set out in Annex B (dataset G2) to the Delegated Regulation.]	The operator of the active means of transport.	£1,000.
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[^{F36} Article 145 of the Code]

Non-Union goods presented to Customs must be covered by a temporary storage declaration containing all necessary particulars by the time of presentation of the goods to Customs.]	The person who presents the goods.	£1,000.]
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[^{F37} Article 135 of the Code]

Goods must be conveyed without delay to the customs office or other place designated or approved by Customs, or into a free zone, by the route specified and in accordance with any instructions of Customs.]	Person bringing the goods into the [^{F27} customs territory].	£1,000
	Any person who assumes responsibility for the carriage of the goods after they have been brought into the [^{F27} customs territory].	£1,000

[^{F38} Article 137 of the Code]

Pursuant to Article 137, to inform without delay the Customs of:

(a) the inability to comply with Article 135(1) due to unforeseen	In respect of Article 137(1) the person bringing the goods into the customs territory or any	£1,000
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| circumstances or force majeure; and

(b) the precise location of the goods where the unforeseen circumstances or force majeure does not result in the total loss of the goods. | person acting on behalf of that person.

In respect of Article 137(2), the person bringing the vessel or aircraft into the customs territory, or in the case of a vessel or aircraft covered by Article 135(6). | £1,000] |
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Presentation of Goods to Customs

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Regulation 3 of the Importation Regulations

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To notify Customs:

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| (a) (a) of the arrival of goods in the prescribed form or where approved, by computerised record capable of being printed out; and

(b) (b) to make such notification within three hours of the arrival of the ship at the wharf or aircraft at the airport, or if the customs office is closed within one hour following the reopening of the office. | The person who brought the goods into the customs territory.

The person who assumes responsibility for carriage of the goods following entry. | £1,000

£1,000 |
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[^{F41} Article 134(2) of the Code

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| To seek permission of the Customs before examination or sampling of goods in order to determine their tariff classification, customs value or customs status]. | The person authorised to assign the goods a customs approved treatment or use.

Any person able to present the goods or to have them presented.

A person subject to a specific obligation in relation to goods being assigned to a customs approved treatment or use. | £1,000

£1,000

£1,000 |
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	Any person doing so on his behalf.	£1,000
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[^{F42}Article 140 of the Code

Goods shall:	The person who brought the goods into the customs territory.	£1,000
(a) except in the event of imminent danger, only be unloaded or transhipped from the means of transport with the permission of Customs and in places designated or approved or;	The person who assumes responsibility for the carriage of the goods following entry into the Customs territory.	£1,000
(b) be unloaded and unpacked as required by Customs for the purposes of inspecting the goods and means of transport.	The person responsible for the contravention of the Importation Regulations.	£1,000

Where permission is not required, Customs must immediately be informed accordingly.]

[^{F43}Article 139(7) of the Code

Goods must not be removed from the place where they have been presented without permission of Customs.	The person who brought the goods into the customs territory.	£1,000
	The person in whose name or on whose behalf the person who brought the goods into that territory acts.	£1,000
	The person who assumed responsibility for carriage of the goods after they were brought into that territory.	£1,000]

[^{F44}Directions made on 2 August 2011 under section 30 of the Act

No goods to which section 30 applies to be moved except:	The declarant.	£1,000.
(a) on the instructions of a proper officer;	The person who moves the goods.	£1,000.]

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- (b) in the manner and under the conditions specified by a proper officer.

[^{F45} Article 149 of the Code

Non-Union goods in temporary storage must be placed under a customs procedure or re-exported within 90 days	The person who brought the goods into the customs territory.	£1,000
	The person in whose name or on whose behalf the person who brought the goods into that territory acts.	£1,000
	The person who assumed responsibility for carriage of the goods after they were brought into that territory.	£1,000]

[^{F46} Article 147 of the Code

Goods in temporary storage must be stored only in temporary storage facilities or in other places designated or approved by Customs.]	The person bringing the goods into the [^{F27} customs territory].	£1,000
	The person who removed the goods from customs supervision.	£1,000
	The person who participated in such removal.	£1,000
	The person required to fulfil the obligations arising from temporary storage.	£1,000

Customs Declarations

[^{F47} Article 158 of the Code

Goods intended to be placed under a customs procedure, except for the free zone procedure, must be covered by a declaration.]	Any person who is able to present the goods in question together with the documents required for the application of the rules governing the procedure.	£2,500
	A specific person (where acceptance of a declaration imposes particular obligations on that specific person).	£2,500
	An agent acting on his behalf.	£2,500
	By a direct agent in the case of a specific person.	£2,500

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[^{F48} Articles 162 and 163 of the Code and section 167(3) of the Act

Declarations must contain all the particulars necessary, and be accompanied by all the documents required, for the application of the provisions governing the customs procedure for which the goods are declared.]	Any person who is able to present the goods in question together with the documents required for the application of the rules governing the customs procedure.	£2,500
	A specific person (where acceptance of a declaration imposes particular obligations on that specific person).	£2,500
	By an agent on his behalf.	£2,500
	By a direct agent in the case of a specific person.	£2,500

[^{F49} [^{F50} Article 127(3) of the Code

The entry summary declaration must be lodged at the customs office of first entry, within a specific time-limit, before the goods are brought into the customs territory.]	The declarant.	£1,000.]
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[^{F51} Authorised economic operators

[^{F52} Articles 23(2) and 38 of the Code

Customs must be informed of any factors, arising after the grant of the status of authorised economic operator, which may influence the continuation or content of the decision to grant that status.]	The authorised economic operator.	£2,500.]
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[^{F53} Simplified and Local Procedures]

[^{F54} [^{F55} Articles 23(1) & 23(2) of the Code and Articles 145 and 150 of the Delegated Regulation

A person authorised under Article 166(2) of the Code for the regular use of a simplified declaration must:]	The authorised person.	£2,500.]
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- (a) comply with the relevant conditions, meet the relevant criteria and comply with the relevant obligations;
- (b) inform Customs of all factors arising after authorisation has been granted which may influence its continuation or content.

[^{F56}[^{F57}**Article 166 of the Code**

The simplified declaration or the document or documents permitted in lieu of it must:

- (a) contain at least the particulars for a simplified declaration set out in Chapter 1 of Title XII of Annex A to the Delegated Regulation];
- (b) be accompanied by all documents which may be required to secure the release of the goods to free circulation;
- (c) bear a reference to any general release authorisation;
- (d) where the goods are entered for the relevant procedure by means of an entry in the records, bear the date of such entry.

The declarant

£2,500.]

A supplementary declaration must be furnished.

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Customs Procedure with Economic Impact

[^{F60}**Articles 211, 218, 219 and 254 of the Code, Articles 265 to 266 of the Implementing Regulation and Articles**

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166 to 173 and 239 of the Delegated Regulation

To comply with a condition (including special conditions governing the procedure in question) of an immediately enforceable binding decision of Customs, in respect of an authorisation or transferred obligations for use of any special procedure referred to in Article 211(1) of the Code.	The person to whom the authorisation for use of any customs procedure with economic impact is issued.	£2,500
	Any person to whom the conditions or obligations of a customs procedure with economic impact are transferred.	£2,500
	Any authorised person.	£2,500
To notify Customs of all factors arising after the authorisation is granted and which may influence its continuation or content.]		

[^{F61} Article 214 of the Code and Article 178 of the Delegated Regulation

Appropriate records for goods placed under a special procedure must be kept in a form approved by Customs.	The holder of the authorisation.	£1,000
	The holder of the procedure.	£1,000
	Any person carrying on an activity involving the storage, working or processing of goods, or the sale or purchase of goods in a free zone.	£1,000]

End Use

[^{F62} Article 254 of the Code and Article 239 of the Delegated Regulation]

To comply with a condition of an immediately enforceable binding decision of Customs in respect of an authorisation or a transferred obligation under [^{F63} the end-use procedure referred to in Article 254 of the Code].	The person to whom the authorisation for End Use is issued.	£2,500
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Free Zones

[^{F64} Articles 22, 23, 243 and 244 to 249 of the Code]

To comply with a condition of an immediately enforceable binding decision of Customs	The person to whom the approval for a free zone has been granted.	£2,500
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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)

in respect of an approval for a free zone.

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Transit

[^{F66} Customs status of goods and Community transit

[^{F67} Article 233(1)(c)] of the Code

To provide a guarantee.

[^{F68} The holder of the transit procedure]. £2,500.

[^{F69} Article 233(1)(a) and (b) and (3) of the Code

(a) present the goods intact and the required information at the customs office of destination within the prescribed time-limit and in compliance with the measures taken by Customs to ensure their identification;

The holder of the transit procedure. £2,500

A carrier or recipient of goods who accepts the goods knowing they are moving under Union transit. £2,500

(b) observe the provisions relating to the Union transit procedure.

The holder of the transit procedure. £2,500]

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[^{F72} Article 153(2) of the Code and paragraph 25 of Annex 72-04 to the Implementing Regulation]

Obligation for T2L or other commercial documents to contain the endorsement “signature waived” in place of the authorised consignor’s signature.

The authorised consignor. £2,500.

[^{F73} Article 320(4) of the Implementing Regulation as it applies to Article 204 of that Regulation]

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Obligation to notify all offences and irregularities to the customs authorities.	The shipping company.	£2,500.
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[^{F74} Article 304(1) of the Implementing Regulation

The goods together with the Movement Reference Number (MRN) of the transit declaration must be presented at each customs office of transit.]	The carrier.	£2,500.
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[^{F75} Article 305(1) of the Implementing Regulation

In the circumstances described in Article 305(1)(a) to (e) (prescribed itinerary changed, seals broken, goods transferred to another means of transport, goods unloaded, or an incident which may affect the ability of the holder of the procedure or carrier to comply with his obligations) of the Implementing Regulation, to present the goods together with the Movement Reference Number (MRN) of the transit declaration to the nearest customs authority of the Member State in whose territory the means of transport is located.]	The carrier.	£2,500
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[^{F76} Article 306(1) of the Implementing Regulation

To present the goods, the Movement Reference Number (MRN) and any information required by Customs at the office of destination during the official opening hours; or, where allowed by the office of destination and at the request and expense of the party concerned, outside the official opening hours or at any other place.	The holder of the transit procedure.	£2,500
	The carrier.	£2,500]

[^{F77} Articles 22 and 233(4) of the Code and Articles 313

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to 320 of the Implementing Regulation

To comply with conditions of authorisation set out by Customs (including conditions for operation and control methods) for the use of simplifications regarding the placing of goods under the Union transit procedure.	The holder of the transit procedure. The consignee.]	£2,500
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[^{F78} Article 23(2) of the Code

Customs must be informed of any factors arising after the decision was taken which may influence its continuation or content.]	The authorisation holder.	£2,500.
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[^{F79} Article 315 of the Implementing Regulation

Obligation to:	The authorised consignee.	£2,500.
(a) notify immediately the customs office of destination of the arrival of the goods and inform it of any irregularities or incidents that occurred during transport;	The authorised consignee. The authorised consignee. The authorised consignee.	£2,500. £2,500. £2,500.

(b) wait for permission from the customs office of destination before unloading the goods;

(c) enter, after unloading, the results of the inspection and any other relevant information relating to the unloading into the consignee's records without delay;

(d) notify the customs office of destination of the results of the inspection of the goods and inform it of any irregularities no later than the third day following the day on which the consignee receives permission to unload the goods.]

[^{F80} Article 291(2) of the Implementing Regulation

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The approval of Customs must be obtained for the acceptance of a paper based transit declaration in the event of a temporary failure within Article 291(1)(b) or (c) of the Implementing Regulation.	The holder of the transit procedure.]	£2,500.
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[^{F81} Paragraph 4 of Annex 72-04 to the Implementing Regulation

Following unavailability of the computerised system used by the holder of the procedure for lodging the Union transit declaration data by means of electronic data-processing techniques, or of the electronic connection between that computerised system and the electronic transit system, Customs must be informed when it becomes available again.	The holder of the transit procedure].	£2,500.
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[^{F82} Paragraph 12 of Annex 72-04 to the Implementing Regulation

Under the business continuity procedure, to present a transit advice note in the required form to each office of transit].	The carrier.	£2,500.
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[^{F83} Paragraph 26 of Annex 72-04 to the Implementing Regulation

Under the business continuity procedure: (a) the customs office of destination must be informed of the arrival of the goods; (b) copies 4 and 5 of the SAD that accompanied the goods, or the copy of the TAD/TSAD that accompanied the goods, indicating the date of arrival, the condition of any seals affixed and any irregularity, must be delivered to the customs office of destination.]	The authorised consignee.	£2,500.]
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[^{F84}Provisions concerning bananas

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[^{F86}Article 163(3) of the Code, Article 251 of the Implementing Regulation and Article 155 of the Delegated Regulation]

To draw up a banana weighing certificate in accordance with the required procedure and in the required form.	Authorised weigher.	£2,500.]
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Information and Records

Article [^{F87}15] of the Code and 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

[^{F88}Article [^{F89}51] of the Code, the Customs Traders (Accounts and Records) Regulations 1995

To keep and preserve records [^{F90} as required by Article 51(1)] of the Code and by the Regulations.	The person upon whom the obligation falls.	£1,000.]
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Assistance in Examination of goods

Articles [^{F91}239 and 240] of the Implementing Regulation

To render Customs:	The declarant.	£1,000
(a) (a) satisfactory assistance to facilitate examination or sampling of goods; and	The person designated by the declarant to be present at the examination of the goods.	£1,000

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- (b) where necessary, by a deadline set by that authority.

**[^{F92}The Postal Packets
(Revenue and Customs)
Regulations 2011**

Regulations 17, 18(1) and 19

All foreign postal packets	The sender.	£1,000.
(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 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.
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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.
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Regulation 22(3)

To return, destroy or deliver up to Customs goods for which no proper account is given within the requisite period.	The postal operator.	£2,500.
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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 | Any person appearing to the Customs or an officer to have been concerned in any way with the goods, or with any | £1,000 |
|---|---|--------|

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time as may be specified;	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.	
(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.

[^{F93} Articles [^{F94} 64 and 56(2) (d) and (e)] of the Code and the agreements therein referred to, which [^{F95} the Union] has concluded with certain countries or groups of countries and which provide for the granting of preferential tariff treatment and which require that penalties shall be imposed on any person who draws up or causes to be drawn up a document which contains incorrect information for the purpose of obtaining preferential treatment for products

Not to draw up, or cause to be drawn up, a document which contains incorrect information for the purpose of obtaining a preferential treatment for products.	Any person drawing up or causing to be drawn up such a document.	£2,500
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[^{F96} Articles 15(2), 18, 19, 162 and 163 of the Code]

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<p>Submission of an accurate, authentic proof of origin or equivalent declaration with attached documents in compliance with any obligation under a particular international agreement entered into by [^{F97}the Union] applying as part of the law of the United Kingdom in relation to a relevant tax or duty by virtue of directly applicable [^{F98}EU legislation].</p>	<p>The declarant or representative lodging the proof of origin or equivalent declaration with Customs. £2,500]</p>
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[^{F99}Reliefs from customs duty and import VAT

Articles 8, 16, 33, 48, 52, 64, 71, 72, 78, 79 of Council Regulation 1186/2009

<p>Not to lend, hire out, transfer or (in the case of Articles 8, 16 and 33) give as security goods admitted duty-free under the Regulation without</p>	<p>In respect of non-notification: £1,000. the person lending, hiring, transferring the goods or giving them as security.</p>
<p>(a) prior notification to Customs; and</p>	<p>In respect of non-payment of duties: the person to whom the relief has been given. £1,000.</p>
<p>(b) payment of any import duties arising.</p>	

Articles 52, 65 and 80 of Council Regulation 1186/2009

<p>To inform Customs where the conditions for entitlement cease to be fulfilled or where the goods are to be used other than for the permitted purposes.</p>	<p>The institution or organisation in question. £1,000.</p>
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The Customs and Excise (Personal Reliefs for Special Visitors) Order 1992

<p>The conditions for relief set out in the Order.</p>	<p>The entitled person. £1,000.]</p>
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F16 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)**

F17 Section 35(1) was repealed in part by [S.I. 1992/3095](#).

- F18** 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\(a\)](#)
- F19** As substituted by [S.I. 1986/1819](#).
- F20** As substituted by [S.I. 1986/1819](#).
- F21** As substituted by [S.I. 1986/1819](#).
- F22** 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\(b\)](#)
- F23** Section 35(6) was amended by [S.I. 1992/3095](#).
- F24** Section 35(6) was amended by [S.I. 1992/3095](#).
- F25** Section 35(7) was amended by Section 3(1) of the Territorial Sea Act 1987 and [S.I. 1992/3095](#).
- F26** 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\(k\)](#)
- F27** Words in Sch. substituted (15.11.2011) by [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) Regulations 2011 \(S.I. 2011/2534\)](#), regs. 1, [5](#)
- F28** Words in Sch. inserted (15.11.2011) by [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) Regulations 2011 \(S.I. 2011/2534\)](#), regs. 1, [6](#)
- 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\(l\)](#)
- F30** 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\(2\)](#)
- F31** 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\(3\)](#)
- F32** 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\(4\)](#)
- F33** 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\(5\)](#)
- F34** 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\(6\)](#)
- F35** 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\(7\)](#)
- F36** 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\(8\)](#)
- F37** 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\(9\)](#)
- F38** 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\(10\)](#)
- F39** 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](#)
- F40** Regulations 3(1) and (3) were amended by [S.I. 1993/3014](#).
- F41** 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\(11\)](#)
- F42** 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\(12\)](#)
- F43** 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\(13\)](#)
- F44** 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](#)
- F45** 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\(14\)](#)
- F46** 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\(15\)](#)
- F47** 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\(16\)](#)

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- F48** 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(17)**
- F49** Words in Sch. inserted (15.11.2011) by The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2011 (S.I. 2011/2534), regs. 1, **9**
- F50** 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(18)**
- F51** Words in Sch. inserted (24.12.2009) by The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2009 (S.I. 2009/3164), regs. 1, **4**
- F52** 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(19)**
- F53** 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(d)**
- F54** Words in Sch. substituted (15.11.2011) by The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2011 (S.I. 2011/2534), regs. 1, **10**
- F55** 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(20)**
- F56** Words in Sch. substituted (15.11.2011) by The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2011 (S.I. 2011/2534), regs. 1, **11**
- 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(21)**
- F58** 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, **12**
- F59** Words in Sch. omitted (2.4.2015) by virtue of The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2015 (S.I. 2015/636), regs. 1, **5(e)**
- F60** 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(22)**
- F61** 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(23)**
- F62** 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(24)(a)**
- F63** 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(24)(b)**
- F64** 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(25)**
- F65** 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(26)**
- F66** Words in Sch. substituted (24.12.2009) by The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2009 (S.I. 2009/3164), regs. 1, **5**
- F67** 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(27)(a)**
- F68** 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(27)(b)**
- F69** 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(28)**
- F70** Words in Sch. omitted (2.4.2015) by virtue of The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2015 (S.I. 2015/636), regs. 1, **5(i)(i)**
- F71** Words in Sch. omitted (2.4.2015) by virtue of The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2015 (S.I. 2015/636), regs. 1, **5(i)(ii)**
- F72** 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(29)**
- F73** 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(30)**

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- F74** 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\(31\)](#)
- F75** 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\(32\)](#)
- F76** 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\(33\)](#)
- F77** 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\(34\)](#)
- F78** 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\(35\)](#)
- F79** 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\(36\)](#)
- F80** 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\(37\)](#)
- F81** 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\(38\)](#)
- F82** 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\(39\)](#)
- F83** 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\(40\)](#)
- F84** Words in Sch. inserted (24.12.2009) by [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) Regulations 2009 \(S.I. 2009/3164\)](#), regs. 1, [6](#)
- F85** Words in Sch. omitted (2.4.2015) by virtue of [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) Regulations 2015 \(S.I. 2015/636\)](#), regs. 1, [5\(i\)\(iii\)](#)
- F86** 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\(41\)](#)
- F87** Word in Sch. substituted (9.5.2018) by [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) Regulations 2018 \(S.I. 2018/483\)](#), regs. 1, [4\(42\)](#)
- F88** 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\(m\)](#)
- F89** Word in Sch. substituted (9.5.2018) by [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) Regulations 2018 \(S.I. 2018/483\)](#), regs. 1, [4\(43\)\(a\)](#)
- F90** 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\(43\)\(b\)](#)
- F91** 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\(44\)](#)
- F92** 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\(o\)](#)
- F93** Words in Sch. substituted (24.12.2009) by [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) Regulations 2009 \(S.I. 2009/3164\)](#), regs. 1, [7](#)
- F94** 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\(45\)\(a\)](#)
- F95** 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\(45\)\(b\)](#)
- F96** 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\(46\)\(a\)](#)
- F97** 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\(46\)\(b\)](#)
- F98** 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\(46\)\(c\)](#)
- F99** 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\(p\)](#)

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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.

Status:

Point in time view as at 09/05/2018.

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.