The Treasury, in exercise of the powers conferred by sections 24(3), 26(1) to (5), (8), (9) and 41(1) of the Finance Act 2003(1) and section 102 of the Finance Act 2014(2) make the following Regulations:

Citation and Commencement

1. These Regulations may be cited as the Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2015 and come into force on 2nd April 2015.

Amendment of the Customs (Contravention of a Relevant Rule) Regulations 2003

2. The Customs (Contravention of a Relevant Rule) Regulations 2003(3) are amended as follows.

3. In regulation 2 (interpretation) omit all the definitions except those of—

   (a) “the Act(4)”,
   (b) “the Code(5)”,
   (c) “Customs”,
   (d) “customs territory”,
   (e) “the 1994 Act(6)”,
   (f) “the Implementing Regulation(7)” and

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(1) 2003 c. 14.
(2) 2014 c. 26.
(4) “The Act” is defined in regulation 2 of S.I. 2003/3113 to mean the Customs and Excise Management Act 1979 (c. 2).
(6) “The 1994 Act” is defined in regulation 2 of S.I. 2003/3113 to mean the Finance Act 1994 (c. 9).
(g) “the Importation Regulations”.

4. In regulation 3(7) (relevant rule and amount of penalty), for “Where a person is liable to a penalty under these Regulations” substitute “Where as a consequence of these Regulations, a person is liable to a penalty under section 26 of the Finance Act 2003”.

5. In the Schedule—
   (a) for “Ship’s Report Regulations” substitute “Ship’s Report, Importation and Exportation by Sea Regulations 1981(8)”;
   (b) for “Aircraft Report Regulations” substitute “Aircraft (Customs and Excise) Regulations 1981(9)”;
   (c) omit “Article 5a of the Code and”;
   (d) for “Simplified Procedures” substitute “Simplified and Local Procedures”;
   (e) omit “Local Clearance Procedures” and the entry beneath it;
   (f) for “Articles 6, 7, 85 to 87 and 90 of the Code and Articles 505 to 508 of the Implementing Regulation(10)” substitute “Articles 85 and 87 of the Code”;
   (g) omit “and Article 528 of the Implementing Regulation”;
   (h) omit “In respect of customs warehousing”;
   (i) omit the entries headed—
      (i) “Article 313b(5) of the Implementing Regulation(11)”;
      (ii) “Article 313b(7) of the Implementing Regulation”;
      (iii) “Articles 6 and 7 of the Code and Articles 290a and 290b of the Implementing Regulation(12)”;
   (j) insert at the beginning—

   "Sections 20, 22 and 25 of the Act(13)

   Any condition or restriction The approved person. £1,000.

   attaching to any approval
   given under section 20, 22 or
   25 of the Act.

   Section 21(1) and (3)(b) of
   the Act

   Except where permitted, not The commander of the £2,500.
   to cause, or permit, to land aircraft.
   an aircraft other than at a customs and excise airport
   (which, in the case of flights departing the UK, must be

(10) Articles 496-592 and 799-814 were substituted by Article 1 of Commission Regulation (EC) No 993/2001 (OJ No L 141 28.05.01, p 1).
(11) Article 313b was substituted by Commission Regulation (EU) 177/2010 (OJ No L 52 3.3.2010, p 28).
(12) Article 290a and 290b were substituted by Article 1(1), (2), (3) of Commission Regulation (EC) No 402/2006 (OJ No L 70 9.3.06, p 35).
(13) Sections 20, 22 and 25 were substituted by S.I. 1991/2724, regulation 6(1), (3), (6), (7) and amended by S.I. 1992/3095, regulations 3(2) and 10(1), Schedule 1, paragraph 4; section 25 was amended by S.I. 1993/3014, regulations 2(1) and (2).
as specified in the clearance application, except with Customs’ permission or for unavoidable cause.

**Section 21(2) of the Act**(14)

Except as permitted by the person bringing in the £2,500. Customs, not to bring into goods. the United Kingdom, in an aircraft, at any place other than a customs and excise airport, goods being imported from within the customs territory.

**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 an aircraft and aircraft. The commander of the aircraft. £2,500.

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(14) Section 21(2) was amended by S.I. 1991/2724, regulations 6(1) and (4)(b).
all goods and documents carried in and relating to it.

**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.

**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.

**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.”; and

(k) insert before “Goods brought into the customs territory (United Kingdom)”—

“**Section 64(1)(16) 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.

**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.

**Section 77(1)(17) of the Act**

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(15) Section 34(1) was amended by the Isle of Man Act 1979 (c. 58), section 13, Schedule 1.

(16) Section 64(1) was amended by the Isle of Man Act 1979, section 13, Schedule 1 and by S.I. 1992/3095, regulation 3(7).

(17) Section 77(1) was amended by the Finance Act 1987, sections 10, 72(7), Schedule 16, Part III and by S.I. 1992/3095, regulation 10(1), Schedule 1, paragraph 7.
Any requirement made The person of whom the £1,000.
under section 77(1) of the requirement is made.
Act.

Section 78(1) of the Act
(a) A person (P) entering Any person. £1,000.
the United Kingdom must,
at such place and in such
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)(18).

(b) A person (P) entering Any person. £1,000.
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
titled to exemption from
duty and tax by virtue of any
order under section 13 of the
Customs and Excise Duties
(General Reliefs) Act 1979.

Section 158(1) and (3) of
the Act(19)
Provision and maintenance The person on whom the £1,000.
of appliances, facilities obligation falls.
and fittings; keeping the appliances in an approved
place; allowing use of the

(18) 1979 c. 3. Section 13(1A) was inserted by section 15(1) and (2) of the Finance Act 1984 (c. 43). Section 13(3) was amended by section 15(1), (3) and (4) of that Act and by paragraph 8(1) of Schedule 1 to the Finance (No 2) Act 1992 (c. 48). Subsections (3A) to (3C) of section 13 were inserted by paragraph 8(1) of Schedule 1 to the Finance (No 2) Act 1992. Section 13(4) was amended by section 15(1) and (5) of the Finance Act 1984, S.I. 2011/1043, articles 6(1)(d) and (3) and by paragraphs 8(3) of Schedule 1 and 93 of Schedule 3 to the Finance (No 2) Act 1992.

(19) Section 158(3) was amended by the Criminal Justice Act 1982 (c. 48), sections 38, 46.
same at any time to a proper officer; all necessary assistance to be given.

The Control of Movement of Goods Regulations 1984(20)

Not to move or interfere with goods to which the Regulations apply other than in accordance with the Regulations.

(l) for the entries headed “Articles 36a and 36b(21) of the Code and Articles 183, 184a and 184c of the Implementing Regulation(22)” substitute—

“Articles 36a and 36b of the Code and Articles 183, 184a and 184c of the Implementing Regulation

Goods brought into the customs territory to be covered by a summary declaration, lodged within the applicable time-limits, by the prescribed means, to the prescribed office of entry and containing the requisite particulars.

Where a declaration has not been lodged, the person upon whom the obligation to lodge the declaration falls.

£1,000.

Where a declaration has been lodged, the person who lodges the declaration.

(m) for the entries headed “Article 16 of the Code and Regulations 3 to 5 and 9 of the Accounts and Records Regulations” substitute—

“Article 16 of the Code, the Customs Traders (Accounts and Records) Regulations 1995(23)

To keep and preserve records as required by Article 16 of the Code and by the Regulations.

(n) for the entries headed “Article 105 of the Code and Articles 803 and 804 of the Implementing Regulation” substitute—

“Article 176 of the Code

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(20) S.I. 1984/1176.
(22) Articles 184a to 184f of the Implementing Regulation were inserted by Article 1(11) of Commission Regulation (EC) No 1875/2006.
(23) S.I. 1995/1203.
To keep stock records in the form approved by Customs.

The designated person. £1,000.”;

(0) for the heading “Postal Packets” and the entries under it substitute—

“The Postal Packets (Revenue and Customs) Regulations 2011(24)

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

(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.

Regulation 21

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

Regulation 22(3)

To return, destroy or deliver
up to Customs goods for
which no proper account is
given within the requisite
period.

Regulation 23

To pay over to Customs any
sums due to them recovered

£2,500.”; and

(24) S.I. 2011/3036.
under section 105(3) of the Postal Services Act 2000.

(p) for “Community System of Duty Reliefs” and the entries under it substitute—

“Reliefs from customs duty and import VAT

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

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

(a) prior notification to Customs; and (b) payment of any import duties arising.

In respect of non-notification: £1,000.

In respect of non-payment of duties: £1,000.

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

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.

The institution or organisation in question.

£1,000.

**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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Mark Lancaster
Gavin Barwell

Two of the Lords Commissioners of Her Majesty’s Treasury

10th March 2015

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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 that, where a person of a prescribed description contravenes a rule listed in the Schedule, that person is liable to a penalty in the prescribed amount.

Regulation 3 removes a number of unnecessary definitions from regulation 2 of the 2003 Regulations.

Regulation 4 corrects an incorrect reference inserted by an earlier amendment to the 2003 Regulations.

Regulation 5(a) to (h) makes such amendments to the Schedule to the 2003 Regulations as are necessary in consequence of the removal of the unnecessary definitions and simplifies some of the entries in the Schedule.

Regulation 5(i) removes a number of unnecessary and redundant entries.

Regulations 5(j) and 5(k) insert new entries into the Schedule, for breaches of rules in the Customs and Excise Management Act 1979 that are currently enforceable only by way of prosecution.

Regulation 5(l) makes the first entries in the Schedule under “Goods brought into the Customs Territory” to make clear who is liable to the penalty.


Regulation 5(n) amends the entries for breaches of Article 105 of the Code and Articles 803 and 804 of the Implementing Regulation to refer instead to Article 176 of the Code and to simplify the description of the rule in question.

Regulation 5(o) replaces, in the Schedule, the entries for breaches of the revoked Postal Packets Regulations 1986 (S.I. 1986/260) with new entries corresponding to the relevant provisions of the Postal Packets Regulations 2011 (S.I. 2011/3036).


A Tax Information and Impact Note covering this instrument was published on 22nd July 2014 and is available on the gov.uk website at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins. It remains an accurate summary of the impacts that apply to this instrument.