

STATUTORY INSTRUMENTS

2018 No. 1260

**EXITING THE EUROPEAN UNION
CUSTOMS**

**The Customs (Contravention of a Relevant
Rule) (Amendment) (EU Exit) Regulations 2018**

Made - - - - 29th November 2018

Laid before the House of

Commons - - - - 30th November 2018

Coming into force in accordance with regulation 1(2)

The Treasury make these Regulations in exercise of their powers in section 26(1)(a) and (b) and (5A) of the Finance Act 2003 ^{M1}.

The Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union, that the following Regulations come into force on such day as the Treasury may appoint under section 52(2) of the Taxation (Cross-border Trade) Act 2018 ^{M2}.

Marginal Citations

M1 2003 c. 14. Section 26 was amended by paragraph 150 of Schedule 7 to the [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#).

M2 2018 c. 22.

Citation and commencement

1.—(1) These Regulations may be cited as the Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018.

(2) These Regulations come into force on such day as the Treasury may appoint.

Commencement Information

I1 [Reg. 1](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

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

[^{F1}2]. The Customs (Contravention of a Relevant Rule) Regulations 2003 ^{M3} are amended as follows.

F1 Reg. 2(1) renumbered as reg. 2 (19.2.2019) by [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/148\)](#), regs. 1(2), **3(2)**

Commencement Information

I2 [Reg. 2](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Marginal Citations

M3 [S.I. 2003/3113](#) amended by [S.I. 2009/3164](#), [2011/2524](#), [2015/636](#) and [2018/483](#).

3. Regulation 2 (interpretation) is amended as follows.

(a) omit the following definitions—

“the Code”;

“customs territory”;

“Delegated Regulation”;

“the Implementing Regulation”;

“the Importation Regulation”, and

(b) after the definition of “the 1994 Act” insert—

“the 2018 Act” means the Taxation (Cross-border Trade) Act 2018;”.

Commencement Information

I3 [Reg. 3](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

4. In regulation 3 (relevant rule and amount of penalty), omit paragraphs (5) and (6).

Commencement Information

I4 [Reg. 4](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

5.—(1) The Schedule is amended as follows.

(2) In the entries under the heading “Report”, for the entry headed “sections 20, 22 and 25 of the Act ^{M4}” substitute—

“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	The approved person.	£2,500.
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under section 20(1) or 22(1A) of the Act.

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.
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The Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018
M5

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.”.
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(3) In the entry headed “section 21(2) of the Act”, in column 1, omit “from within the customs territory”.

(4) In the entry headed “section 33(1) of the Act”—

(a) in column 1, for “an aircraft”, substitute “ a vehicle which is an aircraft or railway vehicle ”, and

(b) in column 2, for “commander of the aircraft”, substitute “ vehicle operator ”.

(5) In the entry headed “section 33(2) of the Act”—

(a) in column 1 after “an aerodrome” insert “ or railway customs area and all buildings and goods thereon ”, and

(b) in column 2 after “the aerodrome” insert “ or railway customs area ”.

(6) In the entry headed “section 33(3) of the Act”, for column 1 substitute “ Obligation to comply with any record keeping requirements contained in section 33(3)(a), (b) and (c) of the Act. ”.

(7) After the entry headed “section 33(3) of the Act” insert—

“Section 33(3A) of the Act

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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(8) After the entry headed “section 34(1) of the Act”, insert—

“Section 34(1A) of the Act

Section 34(1A) of the Act

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

(9) In the entry headed “section 35(1) of the Act” for the entries in columns 2 and 3 substitute—

“The vehicle operator.	£1,000.”.
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(10) In the entry headed “section 35(6) of the Act”—

- (a) In paragraph (a) in column 1, for “ship or aircraft” substitute “ vehicle ”,
- (b) in paragraph (d) in column 1, for “or flight” substitute “ , flight or ^{F2}... journey ”,
- (c) for the entries in column 2 and 3, substitute—

“The vehicle operator.	£1,000.”.
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(11) In the entry headed “section 35(7) of the Act”, for the entries in columns 2 and 3 substitute—

“The vehicle operator.	£1,000.”.
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(12) After the entry headed “section 35(7) of the Act” insert—

“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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(13) For the entry headed “section 64(1) the Act” substitute—

“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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(14) In the entry headed “section 78(1) of the Act”, in column 1, at the end of both paragraphs (a) and (b), insert “ or any regulations made under section 19(1) of the Taxation (Cross-border Trade) Act 2018 ”.

(15) Omit the heading “Goods brought into the customs territory (United Kingdom)” and the entries listed under that heading up to and including the entry headed “Article 137 of the Code ^{M6}”.

(16) Under the heading “Presentation of Goods to Customs”—

- (a) omit the entries from the entry headed “Regulation 3 of the [F³Importation] Regulations” up to and including the entry headed “Article 139(7) of the Code^{M7}”, and
- (b) after the entry headed “directions made on 2 August 2011 under section 30 of the Act” insert—

“The Customs (Import Duty) (EU Exit) Regulations 2018^{M8}

Regulation 4(1) and (2)

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

Regulation 4(3)

Notification of importation: Obligation to The person giving the £1,000.”. comply with any of the requirements in notification. regulation 4(3)(a), (b) or (c).

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- (c) omit the headings^{F4} ... “ [F⁵Article 149] of the Code”, Article 51 of the Code” and “Article 147 of the Code” and the entries listed under those headings.

(17) For the headings “Customs Declarations”, “Authorised economic operators”, “Simplified and Local Procedures”, “Customs Procedure with Economic Impact”, “End Use” and “Free Zones” and the entries listed under those headings substitute—

“Authorisations and Approvals

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

Regulation 89(5)	The approved person.	£2,500.
The approved person must comply with any conditions specified in or under the Regulations relating to the approval or the notification of the approval.		

Regulation 90	The approved person.	£2,500.
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 [F ⁶ specified in a notice published by HMRC under paragraph (ba) of regulation 90 or] given in their application.		

Customs Declarations

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

The person responsible for making the Customs declaration.

£2,500.

Chargeable goods which are presented to Customs on import must be declared for a Customs procedure by the making of a Customs declaration.

Section 6(4)(a) of the 2018 Act

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.

The person providing the false information.

£2,500.

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

[^{F7}Regulation 4A(2) 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.]

[^{F7}The person in possession or control of the goods.]

[^{F7}£1,000.]

Regulation 8(2)

Requirement to make a temporary storage declaration in accordance with paragraph (5).

The person who notifies the importation of the goods.

£1,000.

Regulation 12(1)

Carrying out activity in relation to goods in temporary storage other than that described in paragraph (2).

The approved person.

£1,000.

Regulation 12(3) and (4)

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.

The approved person.

£1,000.

[^{F8}Regulation 29C(2)

The primary declarant

£2,500.]

Requirement to comply with the transitional EIDR simplified Customs declaration process as required by regulation 29C(2).

[^{F8}Regulation 29C(8) The primary declarant £2,500.]

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.

[^{F8}Regulation 29C(9) The authorised declarant £2,500.]

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.

[^{F8}Regulation 29E(1) The eligible person £2,500.]

Requirement to allow access to transitional EIDR electronic system or provide information.

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

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 ^{F9}	£2,500.
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Regulation 32(2) An authorised declarant ^{F10} ... 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 ^{F11}	£2,500.
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Regulation 37(5) ^{F12} ... Requirement to allow access to EIDR electronic system ^{M9} or provide information. An authorised EIDR declarant ^{M10F13} ... 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 ^{F14}	£2,500.”.
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(18) Omit the heading “Transit, Customs status of goods and Community transit” and the entries under it.

(19) Omit the heading “Provisions concerning bananas” and the entry under it.

(20) In the entries under the heading “Information and records”—

- (a) in column 1 of the entry headed “Article 15 of the Code and section 23 of the 1994 Act”, omit “Article 15 of the Code and” and for “section 23” substitute “Section 23”, and
- (b) in column 1 of the entry headed “Article 51 of the Code, the Customs Traders (Accounts and Records) Regulations 1995”—
 - (i) in the heading omit “Article 51 of the Code, ”,
 - (ii) in the heading for “the Customs” substitute “The Customs”, and
 - (iii) omit “Article 51(1) of the Code and by”.

(21) In the entries under the heading “Assistance in examination of goods”, omit the entry headed “articles 239 and 240 of the Implementing Regulation”.

(22) In the entries under the heading “Preference”, omit the entries commencing with the entry headed “articles 64 and 56(2)(d) [^{F15}and (e)] of the Code” up to and including the entry headed “articles 52, 65 and 80 of the Council Regulation 1168/2009”.

(23) Before the entry headed “The Customs and Excise (Personal Reliefs for Special Visitors) Order 1992 insert the heading—

“Reliefs”

(24) After the entry headed “The Customs and Excise (Personal Reliefs for Special Visitors) Order 1992 insert—

“RoRo Vehicles
M11

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

Regulation 131(1) and (2) The person responsible for £1,000.
Where chargeable goods to making the declaration.
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).

Regulation 131(3) 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 131(4) The person in possession or £1,000.
Evidence of compliance with control of the RoRo vehicle.
regulation 131(2) must be
produced to an HMRC officer
when required.

Regulation 131(6) 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 train
or vessel destined for a RoRo
listed location on to which a
RoRo vehicle carrying goods
is boarded (“the responsible

CTC, TIR and UK Transit

[^{F17}The Customs Transit Procedures (EU Exit) Regulations] 2018
M14

Paragraphs 4(1)(c), 29(1)(c) of Schedule 1 and paragraph 4(1) of Schedule 3. Requirement to provide a guarantee.	The holder of the procedure M15	£2,500.
Paragraphs 4(1)(a) and 29(1)(a) of Schedule 1 and paragraph (8) (1) of Schedule 3. 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.	The holder of the procedure.	£2,500.
Paragraphs 6(1) and 18(1) of Schedule 2. [^{F18} 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 carrier. The TIR carnet holder M16	£2,500. £2,500
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.	The TIR carnet holder.	£2,500.
Paragraphs 4(4) and 29(3) of Schedule 1 and paragraph 8(1) of Schedule 3.	A carrier or recipient of goods who accepts the goods knowing they are moving under	£2,500.

A carrier or recipient of goods a common or UK transit who accepts goods knowing procedure.

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

Paragraphs 4(1)(b) and 29(1)(b) of Schedule 1 and paragraph 8(1) of Schedule 3. The holder of the procedure. £2,500.
Requirement to observe the customs provisions relating to the procedure.

Paragraph 61(6) of Schedule 1 F19 The authorised issuer. £2,500.
....
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.

Paragraphs 4(8) and 29(7) of Schedule 1 and paragraph 8(1) of Schedule 3. The holder of the procedure £2,500.
Requirement to notify all offences and irregularities related to the common or UK transit procedure to the HMRC customs office of destination.

Paragraphs 2(1) and 27(1) of Schedule 1. The carrier. £2,500.
Requirement to present the goods together with the Master Reference Number (MRN) of the declaration 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: 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. The carrier. £2,500.
The holder of the procedure. £2,500.

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.

Paragraphs 7(1), 31(1) of Schedule 1, paragraphs 8(1) and 20(1) of Schedule 2 and paragraph 8(3) of Schedule 3. The authorised consignee. £2,500

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 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.

[^{F20}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 ensure that paragraph (1) of the regulation had been, or would be, complied with in respect of the goods.

- F2** Word in reg. 5(10)(b) omitted (19.2.2019) by virtue of [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/148\)](#), regs. 1(2), **3(3)(a)**
- F3** Word in reg. 5(16)(a) substituted (19.2.2019) by [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/148\)](#), regs. 1(2), **3(3)(b)**
- F4** Words in reg. 5(16)(c) omitted (19.2.2019) by virtue of [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/148\)](#), regs. 1(2), **3(3)(c)(i)**
- F5** Words in reg. 5(16)(c) substituted (19.2.2019) by [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/148\)](#), regs. 1(2), **3(3)(c)(ii)**
- F6** Words in reg. 5(17) inserted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/1346\)](#), regs. 1(2), **6(2)**; S.I. 2020/1643, reg. 2, Sch.
- F7** Words in reg. 5(17) inserted (3.10.2019) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1215\)](#), regs. 1(3)(g), **19(2)**
- F8** Words in reg. 5(17) inserted (29.10.2020) by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **5(2)(a)**
- F9** Words in reg. 5(17) omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **5(2)(b)**
- F10** Words in reg. 5(17) omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **5(2)(c)(i)**
- F11** Words in reg. 5(17) omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **5(2)(c)(ii)**
- F12** Words in reg. 5(17) omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **5(2)(d)(i)**
- F13** Words in reg. 5(17) omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **5(2)(d)(ii)**
- F14** Words in reg. 5(17) omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **5(2)(d)(iii)**
- F15** Words in reg. 5(22) inserted (19.2.2019) by [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/148\)](#), regs. 1(2), **3(3)(d)**
- F16** Words in reg. 5(24) substituted (29.3.2019) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) Regulations 2019 \(S.I. 2019/486\)](#), regs. 1(2), **11(3)**
- F17** Words in reg. 5(24) substituted (19.2.2019) by [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/148\)](#), regs. 1(2), **3(4)(a)**
- F18** Words in reg. 5(24) substituted (19.2.2019) by [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/148\)](#), regs. 1(2), **3(4)(b)**
- F19** Words in reg. 5(24) omitted (19.2.2019) by virtue of [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/148\)](#), regs. 1(2), **3(4)(c)**

Changes to legislation: There are currently no known outstanding effects for the *The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018*. (See end of Document for details)

F20 Words in reg. 5(24) inserted (31.12.2020) by *The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) (No. 2) Regulations 2019* (S.I. 2019/1346), regs. 1(2), **6(3)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

I5 Reg. 5 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

Marginal Citations

- M4** “The Act” is defined in S.I. 2003/3113 as the *Customs and Excise Management Act 1979* (c. 2). Sections 20(1B), 22(1A) and (1B), 25(1B), 33(3A), 34(1A), 35A and 64(1A) of the Act were inserted by paragraphs 1, 10, 12, 16, 24, 25, 28 and 66 of Schedule 7 to the *Taxation (Cross-border Trade) Act 2018*.
- M5** S.I. 2018/1247.
- M6** The entry for “article 137” was inserted by regulation 4(10) of S.I. 2018/483.
- M7** The entry for “article 139(7)” was inserted by regulation 4(13) of S.I. 2018/483.
- M8** S.I. 2018/1248.
- M9** “EIDR records”, “EIDR electronic system” and “EIDR procedure” are defined in regulation 36 of S.I. 2018/1248.
- M10** “an authorised EIDR declarant” is defined in regulation 37 of S.I. 2018/1248.
- M11** “RoRo vehicle” is defined in regulation 2 of S.I. 2018/1248.
- M12** S.I. 2018/1249.
- M13** The holder of the procedure is defined in regulation 2 of S.I. 2018/1249.
- M14** S.I. 2018/1258
- M15** “The holder of the procedure” is defined in paragraph 3(5) of S.I. 2018/1250.
- M16** “TIR Carnet holder” is defined in article 1(o) of the TIR Convention as defined in paragraph 1 of Schedule 2 to S.I. 2018/1250.

Revocation of the Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2018

6. The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2018 ^{M17} are revoked.

Commencement Information

I6 Reg. 6 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

Marginal Citations

M17 S.I. 2018/483.

Rebecca Harris
Craig Whittaker
Two of the Commissioners for Her Majesty's
Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made by the Treasury in connection with the withdrawal of the United Kingdom (“UK”) from the European Union (“EU”). They make amendments to the secondary legislation imposing civil penalties on those who contravene Customs rules relating to the import of goods into the UK in order to ensure that there is a functioning penalty regime following exit day in the event that the UK leaves the EU with no deal. The Regulations will come into force on a day to be appointed by the Treasury in Regulations pursuant to the power to make such provision contained in section 52(2) of the Taxation (Cross-border Trade) Act 2018 (c.22). Regulation 1 provides for citation and commencement. Paragraph (2) provides that the Regulations shall come into force on a day to be appointed by Treasury Regulations. Regulations 2 to 5 amend the Customs (Contravention of a Relevant Rule) Regulations 2003 (S. I 2003/3113). Redundant references to EU legislation and rules provided for under that legislation are removed and replaced with references to new rules contained in the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248), the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 (S.I. 2018/1249), the Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulation 2018 (S.I. 2018/1247) and the Customs (Transit Procedures) (EU Exit) Regulations 2018 (S.I.2018/1250). Regulation 6 revokes the Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2018 (S.I. 2018/483) which updated certain EU references. The updated references are removed by these Regulations so the instrument is no longer needed.

This instrument is one of a group of instruments covered by a single overarching HMRC impact assessment which will be published on 4th December 2018 and will be available on the website at <https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal>.

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Changes to legislation: *There are currently no known outstanding effects for the The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018. (See end of Document for details)*

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