## STATUTORY INSTRUMENTS

## 2018 No. 507

## The Export (Penalty) (Amendment) Regulations 2018

## Amendment of regulation 2

- 3. In regulation 2—
  - (a) in the definition of "the Code", for "Council Regulation 2913/92/EEC" substitute "Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code"(1);
  - (b) omit the definitions of "Community customs rules" and "Community export duty";
  - (c) for the definition of "declaration", substitute—

""declaration" means a customs declaration, as defined in Article 5(12) of the Code.";

(d) for the definition of "export", substitute-

"export" means that "customs procedure" within the meaning as given by Article 5(16) (c) of the Code;";

- (e) in the definition of "the Implementing Regulation", for "Commission Regulation 2454/93/ EEC" substitute "Commission Implementing Regulation (EU) 2015/2447(2) of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Code";
- (f) in the definition of "relevant export rule"-
  - (i) for "Community imposed" substitute "EU-imposed";
  - (ii) for "Community export duty" substitute "Union export duty";
  - (iii) in paragraphs (a), (b), (c) and (d), for "Community customs rules" substitute "Union customs legislation";.
- (g) after the definition of "contravene" insert-

""Delegated Regulation" means Commission Delegated Regulation (EU) 2015/2446(**3**) of 28 July 2015 supplementing the Code as regards certain provisions of the Code;";

(h) after the definition of "representative" insert—

""Union customs legislation" means customs legislation, as defined in Article 5(2) of the Code;;

"Union export duty" means export duty, as defined in Article 5(21) of the Code;".

<sup>(1)</sup> OJ No L269, 10.10.2013, p 1.

<sup>(2)</sup> OJ No L 343, 29.12.2015, p.558.

<sup>(</sup>**3**) OJ No L 343, 29.12.2015, p1.