

---

STATUTORY INSTRUMENTS

---

**2021 No. 830**

**The Customs and Excise Border Procedures  
(Miscellaneous Amendments) (EU Exit) Regulations 2021**

**PART 1**

**Amendments relating to Border Procedures**

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

4. The Schedule to the Customs (Contravention of a Relevant Rule) Regulations 2003<sup>(1)</sup> is amended as follows—

- (a) under the heading “Chargeable goods destined for other listed locations”, in the entry relating to the Customs (Import Duty) (EU Exit) Regulations 2018, for the entry for regulation 131F(3) substitute—

---

“Regulation 131F(3)	Person responsible for making the declaration.	£1,000.
Chargeable goods carried by relevant vehicles destined for an other listed location: requirement to make a Customs declaration or temporary storage declaration within the time stipulated in subparagraph (a) or (b).	The declarant	£1,000.”
Regulation 131F(3A)		
Customs declaration or temporary storage declaration made under regulation 131F(3) must not be amended or withdrawn by the declarant without the consent of an HMRC officer.		

---

- (b) after the entries under the heading “chargeable goods destined for other listed locations” insert—

---

<sup>(1)</sup> S.I. 2003/3113; amended by S.I. 2009/3164, S.I. 2011/1043, S.I. 2011/2085, S.I. 2011/2534, S.I. 2015/636, S.I. 2018/483, S.I. 2018/1260, S.I. 2019/148, S.I. 2019/326, S.I. 2019/486, S.I. 2019/487, S.I. 2019/1215, S.I. 2020/1088, S.I. 2020/1234, S.I. 2020/1431, S.I. 2020/1552, S.I. 2020/1605, S.I. 2020/1629.

<p><b>“Notification of embarkation requirement</b></p>	<p>The carrier</p>	<p>£1,000.</p>
<p>The Customs (Import Duty) (EU Exit) Regulations 2018</p>	<p>The carrier</p>	<p>£1,000.”</p>
<p>Regulation 131I(1) and (3)</p>		
<p>Carriers of chargeable goods destined for a RoRo listed location or an other listed location must provide a notification to HMRC immediately after the relevant vehicle on which goods have been boarded or loaded has departed for the UK, such notification to be made in the form and manner and contain such information as is specified in a notice published by HMRC Commissioners in accordance with paragraph (3).</p>		
<p>Regulation 131I(4)</p>		
<p>A notification of embarkation that has been made must not be amended or withdrawn without the consent of an HMRC officer.</p>		
<p>(c) in the heading “goods exported from RoRo listed locations”, after “RoRo listed” insert “or specified export”;</p> <p>(d) under the heading referred to in subparagraph (b), after the entry for regulation 54(2) of the Customs (Export) (EU Exit) Regulations 2019 insert—</p>		
<p>“Regulation 54(7A)  Where regulation 54 applies evidence of compliance with regulation 10(1) must be produced to an HMRC officer by a person specified in subparagraph (a) or (b) of</p>	<p>The person in subparagraph (a) or (b) of regulation 54(7A) who has been required to produce the evidence.  The operator of the relevant vehicle</p>	<p>£1,000  £1,000.”.</p>

regulation 54(7A) when required.

Regulation 54A(3)

An operator of a relevant vehicle at a RoRo listed location or a specified export location must take reasonable steps to ensure that P2P notices have been issued in respect of goods prior to the goods being boarded or loaded onto the vehicle.

---