
DRAFT STATUTORY INSTRUMENTS

2018 No.

The Finance Act 2003, Part 3 (Amendment) Order 2018

Amendment of Part 3 of the Act

- 5.** In section 26 (penalty for contravention of relevant rule)(**1**)—
- (a) in subsection (8), for paragraph (c) substitute—
 - “(c) in the case of customs duty, Union export duty or Union import duty, Union customs legislation;”;
 - (b) in subsection (8)(d), for “Community customs rules as they apply” substitute “Union customs legislation as it applies”;
 - (c) in subsection (9)—
 - (i) omit the definition of “Community customs rules”;
 - (ii) at the end insert—
 - ““Union customs legislation” means customs legislation, as defined in Article 5(2) of the Union Customs Code.”.