

SCHEDULE

^{F1} Column 1	Column 2	Column 3
Relevant Export Rule	Description of Person liable	Maximum Penalty
[^{F2}Article 269 of the Code		
With the exception of Union goods specified in Article 269(2) of the Code, all Union goods to be taken out of the customs territory of the Union must be placed under the export procedure.]	The exporter.	£1,000.
[^{F3}Article 158 of the Code		
All goods intended to be placed under a customs procedure (other than the free zone procedure) must be covered by a customs declaration appropriate for the particular procedure.]	The exporter.	£1,000.
[^{F4}Article 162 of the Code		
Standard customs declarations must contain all the particulars necessary for application of the provisions governing the customs procedure for which the goods are declared.]	The declarant.	£2,500.
[^{F5}Article 163 of the Code		
The supporting documents required for the application of the provisions governing the customs procedure for which the goods are declared must be in the declarant's possession and at the disposal of Customs at the time when the customs declaration is lodged.	The declarant.	£1,000]
[^{F6}Article 221 of the Implementing Regulation		
Export declarations must be lodged at the competent customs office for placing the goods under the export procedure.]	The declarant.	£1,000.

Changes to legislation: There are currently no known outstanding effects for the The Export (Penalty) Regulations 2003. (See end of Document for details)

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[^{F7}Article 263 of the Code and Article 244 of the Delegated Regulation		
Pre-departure declarations must be lodged within the time limits specified in Article 244 of the Delegated Regulation, containing the particulars necessary for risk analysis for security and safety purposes.]	The declarant.	£1,000.
[^{F8}Articles 162 and 267 of the Code and Article 337 of the Delegated Regulation		
Where an export or re-export declaration was required but the goods have been taken out of the customs territory of the Union without one, a retrospective declaration must be lodged at the customs office competent for the place where the exporter is established.]	The exporter.	£1,000.
[^{F9}Articles 263, 267 and 271 of the Code and Article 337 of the Implementing Regulation		
Where goods are taken out of the customs territory of the Union and a customs declaration or a re-export declaration is not lodged as a pre-departure declaration, an exit summary declaration must be lodged at the customs office of exit.	The person who takes the goods out of the customs territory.	£1,000
	The person in whose name or on whose behalf the person who takes the goods out of that territory acts.	£1,000
	The person who assumes responsibility for carriage of the goods before their exit from that territory.	£1,000]
[^{F10}Articles 166, 167 and 182 of the Code, Articles 145 and 150 of the Delegated		

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Regulation and Articles 234 and 235 of the Implementing Regulation		
A person authorised under Article 166(2) of the Code for the regular use of a simplified declaration, or under Article 182(1) of the Code for lodging a declaration in the form of an entry in the declarant's records must:	The authorised person.	£2,500.
(a) comply with the relevant conditions, meet the relevant criteria and comply with the relevant obligations;		
(b) inform the authorising authorities of all factors arising after authorisation has been granted which may influence its continuation or content.]		
[^{F11}Article 267 of the Code ,		
Goods to be taken out of the customs territory of the Union must be presented to Customs on exit.	The person who takes the goods out of the customs territory.	£2,500
	The person in whose name or on whose behalf the person who takes the goods out of that territory acts.	£2,500
	The person who assumes responsibility for carriage of the goods before their exit from that territory.	£2,500]
[^{F12}Article 267 of the Code and Article 332 of the Implementing Regulation		
A carrier may not load goods for carriage out of the customs territory unless the information referred to in Article 332(5) of the Implementing Regulation has been provided to the carrier.	The carrier.	£2,500.
The carrier shall notify the exit of the goods to the customs		

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office of exit by providing that information unless it is available to the customs authorities through existing commercial, port or transport systems or processes.]		
[^{F13}Article 267 of the Code and Article 340 of the Implementing Regulation		
(a) Where goods released for export or re-export are no longer intended to be taken out of the customs territory of the Union, the customs office of export must be informed immediately.	The declarant.	£1,000
(b) Where the goods have already been presented to the customs office of exit, that office must be informed that the goods will not be taken out of the customs territory of the Union and must be informed of the MRN of the export or re-export declaration.	The person who removes the goods from the customs office of exit to a place within the customs territory.	£1,000]
[^{F14}Articles 162 and 267 of the Code and Article 337(2) of the Delegated Regulation		
Where goods which left the customs territory under cover of an ATA carnet are no longer intended to be reimported, an export declaration containing the particulars referred to in Annex B to the Delegated Regulation shall be presented to the customs office of export.	The exporter.	£1000]
[^{F15}Article 274 of the Code and Article 336 of the Implementing Regulation		
A re-export notification must be lodged where— (a) non-Union goods are removed from temporary storage and taken out of the customs territory of the Union, and (b) the obligation	The person who takes the goods out of the customs territory.	£1,000

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to lodge an exit summary declaration for the goods is waived.	<p>The person in whose name or on whose behalf the person who takes the goods out of that territory acts.</p> <p>The person who assumes responsibility for carriage of the goods before their exit from that territory.</p>	£1,000
<p>^{F16}</p> <p>...</p> <p>[^{F17} Article 15] of the Code and section 23 of the Finance Act 1994</p> <p>To provide to the customs authorities, upon request and within the prescribed time-limits, such documents, information and assistance as are needed for the purposes of applying customs legislation or which, in the case of a customs trader, relate to that person's business.</p> <p>[^{F18} Article 51] of the Code and Regulations 3 to 5 and 9 of the Customs Traders (Accounts and Records Regulations) 1995</p> <p>To keep the prescribed documents and records in the prescribed manner for the prescribed period.</p>	<p>The person of whom the request is made.</p> <p>In a case falling within [^{F19}Article 51] of the Code, any person involved in the operation concerned.</p> <p>In the case of a customs trader, that customs trader.</p>	£1,000.

Textual Amendments

F1 Sch. substituted (11.11.2011) by [The Export \(Penalty\) \(Amendment\) Regulations 2011 \(S.I. 2011/2512\)](#), regs. 1, 6

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- F2** Words in Sch. substituted (14.5.2018) by The Export (Penalty) (Amendment) Regulations 2018 (S.I. 2018/507), regs. 1, **4(a)**
- F3** Words in Sch. substituted (14.5.2018) by The Export (Penalty) (Amendment) Regulations 2018 (S.I. 2018/507), regs. 1, **4(b)**
- F4** Words in Sch. substituted (14.5.2018) by The Export (Penalty) (Amendment) Regulations 2018 (S.I. 2018/507), regs. 1, **4(c)**
- F5** Words in Sch. inserted (14.5.2018) by The Export (Penalty) (Amendment) Regulations 2018 (S.I. 2018/507), regs. 1, **4(d)**
- F6** Words in Sch. substituted (14.5.2018) by The Export (Penalty) (Amendment) Regulations 2018 (S.I. 2018/507), regs. 1, **4(e)**
- F7** Words in Sch. substituted (14.5.2018) by The Export (Penalty) (Amendment) Regulations 2018 (S.I. 2018/507), regs. 1, **4(f)**
- F8** Words in Sch. substituted (14.5.2018) by The Export (Penalty) (Amendment) Regulations 2018 (S.I. 2018/507), regs. 1, **4(g)**
- F9** Words in Sch. substituted (14.5.2018) by The Export (Penalty) (Amendment) Regulations 2018 (S.I. 2018/507), regs. 1, **4(h)**
- F10** Words in Sch. substituted (14.5.2018) by The Export (Penalty) (Amendment) Regulations 2018 (S.I. 2018/507), regs. 1, **4(i)**
- F11** Words in Sch. substituted (14.5.2018) by The Export (Penalty) (Amendment) Regulations 2018 (S.I. 2018/507), regs. 1, **4(j)**
- F12** Words in Sch. substituted (14.5.2018) by The Export (Penalty) (Amendment) Regulations 2018 (S.I. 2018/507), regs. 1, **4(k)**
- F13** Words in Sch. substituted (14.5.2018) by The Export (Penalty) (Amendment) Regulations 2018 (S.I. 2018/507), regs. 1, **4(l)**
- F14** Words in Sch. substituted (14.5.2018) by The Export (Penalty) (Amendment) Regulations 2018 (S.I. 2018/507), regs. 1, **4(m)**
- F15** Words in Sch. inserted (14.5.2018) by The Export (Penalty) (Amendment) Regulations 2018 (S.I. 2018/507), regs. 1, **4(n)**
- F16** Words in Sch. omitted (14.5.2018) by virtue of The Export (Penalty) (Amendment) Regulations 2018 (S.I. 2018/507), regs. 1, **4(o)**
- F17** Words in Sch. substituted (14.5.2018) by The Export (Penalty) (Amendment) Regulations 2018 (S.I. 2018/507), regs. 1, **4(p)**
- F18** Words in Sch. substituted (14.5.2018) by The Export (Penalty) (Amendment) Regulations 2018 (S.I. 2018/507), regs. 1, **4(q)(i)**
- F19** Words in Sch. substituted (14.5.2018) by The Export (Penalty) (Amendment) Regulations 2018 (S.I. 2018/507), regs. 1, **4(q)(ii)**

Changes to legislation:

There are currently no known outstanding effects for the The Export (Penalty) Regulations 2003.