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## STATUTORY INSTRUMENTS

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# 2003 No. 3113

## CUSTOMS AND EXCISE

### The Customs (Contravention of a Relevant Rule) Regulations 2003

*Made* - - - - 2nd December 2003  
*Laid before the House of Commons* - - - - 2nd December 2003  
*Coming into force* - - 23rd December 2003

The Treasury, in exercise of the powers conferred upon them by sections 26(1), (2), (3), (4) and 41 of the Finance Act 2003 <sup>F1</sup> hereby make the following Regulations:

**Textual Amendments**

**F1** 2003 c. 14.

#### Citation and Commencement

1. These Regulations may be cited as the Customs (Contravention of a Relevant Rule) Regulations 2003 and shall come into force on 23rd December 2003.

#### Interpretation

2. In these Regulations—

“the Act” means the Customs and Excise Management Act 1979 <sup>F2</sup>;

“the Accounts and Records Regulations” means the Customs Traders (Accounts and Records) Regulations 1995 <sup>F3</sup>;

“the Aircraft Report Regulations” means the Aircraft (Customs and Excise) Regulations 1981 <sup>F4</sup>;

“the 1994 Act” means the Finance Act 1994 <sup>F5</sup>;

“the Code” means Council Regulation 2913/92/EEC <sup>F6</sup>;

[<sup>F7</sup>“Customs” means Her Majesty’s Revenue and Customs, the Secretary of State by whom customs functions are exercisable or the Director of Border Revenue;]

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[<sup>F8</sup>functions exercised under these Regulations by the Secretary of State by whom customs functions are exercisable are general customs functions in accordance with the Borders, Citizenship and Immigration Act 2009 and those exercised by the Director of Border Revenue are customs revenue functions in accordance with the same Act;]

<sup>F9</sup> .....

<sup>F9</sup> .....

“contravene” has the meaning assigned to it by section 24(3) of the Finance Act 2003;

“customs approved treatment or use” has the meaning assigned to it by Article 4(15) of the Code;

“customs procedure” has the meaning assigned to it by Article 4(16) of the Code;

“customs procedure with economic impact” has the meaning assigned to it by Article 84(1) (b) of the Code;

“declaration” has the meaning assigned to it by Article 4(17) of the Code;

“the Implementing Regulation” means Commission Regulation 2454/93/EEC <sup>F10</sup> as it implements the Code;

“the Importation Regulations” means the Customs Controls on Importation of Goods Regulations 1991 <sup>F11</sup>;

“officer” has the meaning assigned to it by section 1 of the Act;

“the Personal Reliefs Order” means the Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1992 <sup>F12</sup>;

“the Postal Packets Regulations” means the Postal Packets (Customs and Excise) Regulations 1986 <sup>F13</sup>;

“products remaining” has the meaning as defined in Article 104(2) of Council Regulation 918/83/EEC <sup>F14</sup>;

“proper officer” means in relation to the person by, with or to whom anything is to be done, the person appointed or authorised in that behalf by the Commissioners;

“relevant rule” has the meaning assigned to it by section 24(3) of the Finance Act 2003;

“relevant tax or duty” has the meaning assigned to it by section 24(2) of the Finance Act 2003;

“the Relief Regulation” means Council Regulation 918/83/EEC <sup>F15</sup>;

“the Ship’s Report Regulations” means the Ship’s Report, Importation and Exportation by Sea Regulations 1981 <sup>F16</sup>;

<sup>F17</sup> .....

**Textual Amendments**

**F2** 1979 c. 2.

**F3** S.I. 1995/1203.

**F4** S.I. 1981/1259.

**F5** 1994 c. 9.

**F6** O.J. L302, 19.10.92 p.1.

**F7** Words in reg. 2 substituted (24.12.2009) by [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) Regulations 2009 \(S.I. 2009/3164\)](#), regs. 1, **3(a)**

**F8** Words in reg. 2 inserted (24.12.2009) by [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) Regulations 2009 \(S.I. 2009/3164\)](#), regs. 1, **3(b)**

- F9** Words in reg. 2 revoked (24.12.2009) by [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) Regulations 2009 \(S.I. 2009/3164\)](#), regs. 1, **3(c)**
- F10** O.J. L253, 11.10.93, p.l.
- F11** [S.I. 1991/2724](#).
- F12** [S.I. 1992/3193](#).
- F13** [S.I. 1986/260](#).
- F14** O.J. L305, 23.04.83, p.l.
- F15** O.J. L305, 23.04.83, p.l.
- F16** [S.I. 1981/1260](#).
- F17** Words in reg. 2 revoked (24.12.2009) by [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) Regulations 2009 \(S.I. 2009/3164\)](#), regs. 1, **3(d)**

### Relevant Rule and Amount of Penalty

3.—(1) The Schedule to these regulations shall have effect.

(2) An entry in Column 1 of the Schedule specifies the relevant rule or the description of a relevant rule in the case of any relevant tax or duty to which it applies for the purposes of section 26(1) of the Finance Act 2003 (Penalty for contravention of relevant rule).

(3) An entry in Column 2 of the Schedule adjacent to an entry in Column 1 specifies a person, of the description there laid out, who shall be liable to a penalty under section 26 of the Finance Act 2003 (where his conduct contravenes the relevant rule or a relevant rule of the description specified for the purposes of that section).

(4) An entry in Column 3 of the Schedule adjacent to an entry in Columns 1 and 2 specifies for the purposes of section 26(1) of the Finance Act 2003 the maximum amount of the penalty which may be imposed upon a person specified for the purposes of that section as liable for that contravention of that specified relevant rule.

(5) Any description of a relevant rule specified in Column 1 and any description of a person prescribed in Column 2 of the Schedule is without prejudice to the effect of any directly applicable Community provision so described or description of a person responsible contained in that provision so described.

(6) A specified relevant rule or description of a person shall be construed in accordance with the effect and scope of that directly applicable Community provision referred to in Column 1.

*Derek Twigg*  
*Nick Ainger*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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## SCHEDULE

<i>Column 1</i> <i>Description of relevant Rule/Relevant Rule of a description</i>	<i>Column 2</i> <i>Person of a description</i>	<i>Column 3</i> <i>Penalty for contravention</i>
<b>Report</b>		
<b>Section 35(1) of the Act</b> F18		
To report in such form and manner containing such particulars as Customs direct.	The master.	£1,000
	Person authorised by the master.	£1,000
	Commander of the aircraft.	
<b>Ship's Report Regulations:</b>		
<b>Regulation 3</b> F19		
Completion of the forms directed by Customs under s. 35(1) by the master, or a person authorised by him (as Customs permit).	The master	£1,000
	Person authorised by the master.	£1,000
<b>Regulation 4</b> F20		
Delivery of a duly completed report:	The master.	£1,000
(a) (a) to a boarding officer immediately on request;	Person authorised by the master.	£1,000
(b) to the place designated within three hours of the ship having reached its place of loading or unloading; or		
(c) on the expiration of twenty four hours following arrival within the limits of the port when a ship has not arrived at its place of loading or unloading.		
<b>Regulation 5</b> F21		

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To retain on board as long as the ship remains within the limits of the port a copy of the form of report for inspection by an officer.	The master.	£1,000
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### **Aircraft Report Regulations:**

#### **Regulation 4(1)**

F22

Delivery to the proper officer of	Commander of the aircraft.	£1,000
<ul style="list-style-type: none"> <li>(a) (a) a General Declaration;</li> <li>(b) particulars of the goods on the aircraft; and</li> <li>(c) a list in duplicate of the stores on board the aircraft.</li> </ul>		

#### **Section 35(6) of the Act**

F23

To answer all such question relating to:	The master.	£1,000
(a) the ship or aircraft;	Person authorised by the master.	£1,000
(b) the goods carried therein;		
(c) the crew; and	Commander of the Aircraft	£1,000
(d) the voyage or flight as put to him by the proper officer.		

#### **Section 35(7) of the Act**

F24

Where prior to report:	The master.	£1,000
(a) (a) bulk is broken;	Person authorised by the master.	£1,000
(b) (b) stowage of any goods is altered to facilitate unloading of any part thereof before making report;	Commander of the aircraft.	£1,000
(c) (c) any part of the goods are staved, destroyed, thrown overboard; or		

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- (d) (d) a container opened

and no proper explanation is given to the satisfaction of Customs.

**Goods brought into the customs territory of the Community (United Kingdom)**

**Article 38 of the Code**

To convey the goods to the customs office designated or free zone by the route specified, without delay and in accordance with the instructions of Customs.	Person bringing the goods into the Community customs territory.	£1,000
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Any person who assumes responsibility for the carriage of the goods after they have been brought into the Community customs territory.	£1,000
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**Article 39 of the Code**

Pursuant to Article 39, to inform without delay the Customs of:	In respect of Article 39(1) the person bringing the goods into the Community customs territory; or	£1,000
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(a) (a) the inability to comply with Article 38(1) due to unforeseen circumstances or force majeure; and	Any person who assumes responsibility for the carriage of the goods after they have been brought into the customs territory.	£1,000
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(b) (b) the precise location of the goods where the unforeseen circumstances or force majeure does not result in the total loss of the goods.	In respect of Article 39(2), the person bringing the vessel or aircraft into the customs territory, or in respect of either provision any other person acting in his place.	£1,000
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**Presentation of Goods to Customs**

**Article 40 of the Code**

To present goods entering the United Kingdom at a customs office or other place designated.	The person who brought the goods into the customs territory of the Community.	£1,000
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The person who assumes responsibility for carriage for the goods following entry into the customs territory. £1,000

**Regulation 3 of the Importation Regulations**

F25

To notify Customs:

(a) (a) of the arrival of goods in the prescribed form or where approved, by computerised record capable of being printed out; and The person who brought the goods into the customs territory. £1,000

(b) (b) to make such notification within three hours of the arrival of the ship at the wharf or aircraft at the airport, or if the customs office is closed within one hour following the reopening of the office. The person who assumes responsibility for carriage of the goods following entry. £1,000

**Article 42 of the Code**

To seek permission of the Customs before examination or sampling of goods in order that they may be assigned a customs approved treatment or use. The person authorised to assign the goods a customs approved treatment or use. £1,000

Any person able to present the goods or to have them presented. £1,000

A person subject to a specific obligation in relation to goods being assigned to a customs approved treatment or use. £1,000

Any person doing so on his behalf. £1,000

**Articles 43 and 44 of the Code and Article 183 of the Implementing Regulation**

F26

F27

**and Regulation 4 of the Importation Regulations**

Upon presentation of the goods or within the period specified a signed summary The person who brought the goods into the customs territory. £1,000

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declaration shall be lodged in the form prescribed. The form shall correspond to the model prescribed by the Customs.	Any person who assumes responsibility for carriage of the goods following entry into the customs territory.	£1,000
	The person in whose name those above acted.	£1,000

#### Article 46 of the Code

Goods shall:

(a) except in the event of imminent danger, only be unloaded or transhipped from the means of transport with the permission of Customs and in places designated or approved or;	The person who brought the goods into the customs territory.	£1,000
	The person who assumes responsibility for the carriage of the goods following entry into the Customs territory.	£1,000
(b) be unloaded and unpacked as required by Customs for the purposes of inspecting the goods and means of transport.	The person responsible for the contravention of the Importation Regulations.	£1,000

Where permission is not required, Customs shall be informed forthwith of the unloading or transhipment of the goods.

#### Article 47 of the Code

Goods shall not be removed from their original position without permission of Customs.	The person who brought the goods into the customs territory of the Community.	£1,000
	The person who assumes responsibility for the carriage of goods following entry into the customs territory.	£1,000

#### Articles 48 and 49 and 59 of the Code and Regulation 5 of the Importation Regulation

F28

Goods shall be assigned to a customs approved treatment or use within the period prescribed in Article 49.	The person who brought the goods into the customs territory of the Community.	£1,000
Entry to a customs approved treatment or use shall be effected by the delivery of an appropriate declaration presented to the proper officer pursuant to regulation 5.	The person who is able to present the goods to customs.	£1,000
	The importer within the meaning of the Act.	£1,000



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### Article 51 of the Code

Goods in temporary storage shall be stored only at places approved and under the conditions laid down by Customs.	The person bringing the goods into the customs territory of the Community.	£1,000
The provision of security where required by Customs.	The person who removed the goods from customs supervision.	£1,000
	The person who participated in such removal.	£1,000
	The person required to fulfil the obligations arising from temporary storage.	£1,000

### Customs Declarations

#### Article 59 of the Code

Goods intended to be placed under a customs procedure shall be covered by a declaration.	Any person who is able to present the goods in question together with the documents required for the application of the rules governing the procedure.	£2,500
	A specific person (where acceptance of a declaration imposes particular obligations on that specific person).	£2,500
	An agent acting on his behalf.	£2,500
	By a direct agent in the case of a specific person.	£2,500

#### Articles 62 and 77

F29

#### of the Code and Article 199 of the Implementing Regulation

F30

#### Section 167(3) of the Act

Declarations shall be:

- |     |   |  |        |
|-----|---|--|--------|
| (a) | (a) made on a form corresponding to the official specimen prescribed for the purpose; | Any person who is able to present the goods in question together with the documents required for the application of the rules governing the customs procedure. | £2,500 |
| (b) | (b) signed and contain all the  | A specific person (where acceptance of a declaration   | £2,500 |

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- |   |  |                             |
|---|--|-----------------------------|
| <p>particulars necessary for implementation of the provisions of the customs procedure; and</p> <p>(c) (c) accompanied by all the documents required for implementation of the provisions of the customs procedure.</p> | <p>imposes particular obligations on that specific person).</p> <p>By an agent on his behalf.</p> <p>By a direct agent in the case of a specific person.</p> | <p>£2,500</p> <p>£2,500</p> |
|---|--|-----------------------------|

**[<sup>F31</sup> Authorised economic operators**

**Article 5a of the Code and Article 14w of the Implementing Regulation**

<p>To inform Customs of all factors arising after an authorised economic operator certificate has been granted which may influence its continuation or content.</p>	<p>The authorised economic operator.</p>	<p>£2,500.]</p>
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**Simplified Procedures**

**Articles 6 and 7 of the Code and Articles 260 to 262 of the Implementing Regulation**

<p>To comply with a condition of an immediately enforceable binding decision of Customs, in respect of an authorisation referred to in Article 260.</p>	<p>The person granted permission to operate simplified procedures.</p> <p>The declarant authorised in accordance with the conditions and in a manner laid down in Article 260 of the Implementing Regulation.</p>	<p>£2,500</p> <p>£2,500</p>
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**Article 76 of the Code and Article 199 of the Implementing Regulation**

<p>Simplified declaration, commercial or administrative document, or entry in the records shall contain particulars necessary for the identification of the goods.</p>	<p>The person granted permission to operate simplified procedures.</p>	<p>£2,500</p>
<p>Where the goods are entered for the procedure in question by means of an entry in the</p>	<p>The declarant authorised in accordance with the conditions and in the manner laid</p>	<p>£2,500</p>

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records, the date of such entry must be included. down in Article 260 of the Implementing Regulation.

Furnish a supplementary declaration.

### Articles 199

F32

### and 260 of the Implementing Regulation

To make a simplified declaration containing at least the particulars necessary for identification of the goods.

The person granted permission to operate simplified procedures. £2,500

The declarant authorised in accordance with the conditions and in a manner laid down in Article 260 of the Implementing Regulation. £2,500

Where authorised by a general request for release a reference to that authorisation shall be entered on the commercial or administrative document.

A simplified declaration shall be accompanied by all documents, production of which may be required to secure the release of goods for free circulation.

### Article 261 of the Implementing Regulation

That it is possible to guarantee an effective check on compliance with provisions governing release of goods for free circulation.

The person granted permission to operate simplified procedures. £2,500

The declarant authorised in accordance with the conditions and in a manner laid down in Article 260 of the Implementing Regulation. £2,500

### Local Clearance Procedure

### Articles 6 and 7 of the Code and Articles 263

F33

### to 267

F34

### , of the Implementing Regulation

To comply with a condition of an immediately enforceable binding decision of Customs, in respect of an authorisation referred to in Article 263.

The person granted permission to operate simplified procedures. £2,500

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The declarant authorised £2,500  
in accordance with the  
conditions and in a manner  
laid down in Article 260 of the  
Implementing Regulation.

**Customs Procedure with  
Economic Impact**

**Articles 6, 7, 85 to 87 and 90  
of the Code and Articles 505  
to 508**

F35

**of the Implementing  
Regulation**

To comply with a condition  
(including special conditions  
governing the procedure in  
question) of an immediately  
enforceable binding decision  
of Customs, in respect of an  
authorisation or transferred  
obligations for use of any  
customs procedure with  
economic impact referred to in  
Articles 85 to 87a

F36

The person to whom the  
authorisation for use of any  
customs procedure with  
economic impact is issued. £2,500

Any person to whom the  
conditions or obligations  
of a customs procedure  
with economic impact are  
transferred. £2,500

To notify Customs of all  
factors arising after the  
authorisation is granted and  
which may influence its  
continuation or content.

Any authorised person. £2,500

**Articles 105 of the Code  
and Article 528 of the  
Implementing Regulation**

F37

In respect of customs  
warehousing, the designated  
person shall keep stock  
records of all the goods  
placed under the customs  
warehousing procedure in the  
form approved by Customs.

The designated person. £1,000

**End Use**

**Articles 6, 7, 21, 82, 85 to  
87 and 90 of the Code and  
Article 292**

F38

**and 293**

F39

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### **of the Implementing Regulation**

To comply with a condition of an immediately enforceable binding decision of Customs in respect of an authorisation or a transferred obligation under end-use referred to in Article 21 or 82.	The person to whom the authorisation for End Use is issued.	£2,500
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### **Free Zones**

#### **Articles 6, 7, 167**

F40

#### **and 172 of the Code and Articles 800 and 801**

F41

### **of the Implementing Regulation**

To comply with a condition of an immediately enforceable binding decision of Customs in respect of an approval for a free zone.	The person to whom the approval for a free zone has been granted.	£2,500
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#### **Article 105 of the Code and Articles 803 and 804**

F42

### **of the Implementing Regulation**

The person designated shall keep stock records of all the goods placed under the customs warehousing procedure in the form approved by Customs.	The designated person.	£1,000
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### **Transit**

#### **[<sup>F43</sup>C] Customs status of goods and Community transit**

#### **Article 94(1) of the Code**

To provide a guarantee.	The principal to the transit operation.	£2,500.
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#### **Article 96(1) and (2) of the Code**

Obligation to:

(a) produce the goods intact at the customs office of destination by the prescribed time limit and duly observe the	The principal to the transit operation.	£2,500.
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measures adopted by Customs to ensure identification of the goods;	A carrier or recipient of goods who accepts the goods knowing they are moving under Community transit.	£2,500.
(b) observe the provisions relating to the Community transit procedure.	The principal to the transit operation.	£2,500
<b>Article 313b(5) of the Implementing Regulation</b>		
Where a regular shipping service has been authorised, obligation to use the authorisation and to communicate any withdrawal or change in the characteristics of the authorised service to the authorising authorities.	The shipping company.	£2,500.
<b>Article 313b(7) of the Implementing Regulation</b>		
Where a vessel of an authorised shipping service is forced to tranship at sea or temporarily put into a third country port or free zone as described in the Article, to inform the customs authorities of the subsequent ports of call along the vessel's scheduled route.	The shipping company.	£2,500.
<b>Article 324d of the Implementing Regulation</b>		
Obligation for T2L or other commercial documents to contain the endorsement "signature waived" in place of the authorised consignor's signature.	The authorised consignor.	£2,500.
<b>Article 448(5) as it applies to Article 324e(5) of the Implementing Regulation</b>		
Obligation to notify all offences and irregularities to the customs authorities.	The shipping company.	£2,500.
<b>Article 359(1) of the Implementing Regulation</b>		
To present the consignment and the transit accompanying	The carrier.	£2,500.



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### **Article 377(1) of the Implementing Regulation**

To inform the customs authorities of any factor arising after the authorisation was granted which may influence its continuation or content.	The authorisation holder.	£2,500.
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### **Article 408(1) of the Implementing Regulation**

Obligation to:

(a) immediately inform the office of destination responsible of the arrival of the goods by the “arrival notification” message including all incidents during transport;	The authorised consignee.	£2,500.
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(b) wait for the “unloading message” before starting the unloading;	The authorised consignee.	£2,500.
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(c) send the “unloading remarks” message in accordance with the time limit and procedure stipulated;	The authorised consignee.	£2,500.
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(d) make available or send to the office of destination a copy of the transit accompanying document which accompanied the goods according to the arrangement provided in the authorisation.	The authorised consignee.	£2,500.
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### **Article 353(3) of the Implementing Regulation**

To obtain the approval of the customs authorities to use a written transit declaration in the fallback procedure under paragraph 2(b) when the principal’s computer system and/ or network is/ are not functioning.	The principal.	£2,500.
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### **Point 5 of Annex 37d to the Implementing Regulation**

To inform the customs authorities when the principal’s computer system and/ or network is/ are available again	The principal.	£2,500.
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### **Point 15 of Annex 37d to the Implementing Regulation**

Under the fallback procedure, to present a transit advice note in the required form to each office of transit.	The carrier.	£2,500.
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### **Point 30.1 of Annex 37d to the Implementing Regulation**

Under the fallback procedure, to send to the office of destination without delay the Transit Accompanying Document or Copies No 4 and No 5 of the transit declaration which accompanied the goods, indicating the date of arrival, the condition of any seals affixed and any irregularity.	The authorised consignee.	£2,500.]
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### **[<sup>F44</sup>Provisions concerning bananas**

#### **Articles 6 and 7 of the Code and Articles 290a and 290b of the Implementing Regulation**

To comply with a condition (including special conditions governing the procedure in question) of an immediately enforceable binding decision of the customs authorities in respect of an authorisation referred to in Article 290b.	Authorised weigher.	£2,500.
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#### **Article 290c and Annexes 38b and 38c of the Implementing Regulation**

To draw up a banana weighing certificate in accordance with the required procedure and in the required form.	Authorised weigher.	£2,500.]
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### **Information and Records**

#### **Article 14 of the Code and section 23 of the 1994 Act**

Any obligation to provide, furnish, or produce information or documents to Customs (whether subject to time limit or reasonable demand) in	The person directly or indirectly involved in the customs operation concerned for the purposes of trade in goods.	£1,000
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such form as may reasonably be required for examination, copying or making extracts or removal for such purposes and whether for a reasonable or specified period.

Any person carrying on a trade or business within the meaning of section 20 of the 1994 Act. £1,000

**Article 16 of the Code and Regulations 3 to 5 and 9 of the Accounts and Records Regulations**

<p>Any obligation for purposes of control by Customs to:</p> <p>(a) keep a record received or issued;</p> <p>(b) preserve a received record and keep and preserve a copy of an issued record;</p> <p>(c) preserve a prepared or maintained record which has not been received or issued;</p> <p>(d) keep and preserve a copy of every supplementary declaration made (or made on behalf of the person concerned) or a record of all the information set out in that declaration;</p> <p>(e) keep and preserve a copy of every simplified declaration made (or made on behalf of the person concerned) or a record of all the information set out in that declaration;</p> <p>(f) keep and preserve such other records as Customs may specify in any case or cases in a notice published by them;</p> <p>(g) ensure that any record, kept or preserved which relates to a customs declaration, is so kept or preserved that it is readily apparent that it relates to that declaration;</p>	<p>The person directly or indirectly involved in the customs operation concerned for the purposes of trade in goods.</p> <p>A customs trader (any person carrying on a trade or business which consists of or includes any of the activities mentioned in section 20(1) of the 1994 Act).</p>	<p>£1,000</p> <p>£1,000</p>
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- (h) preserve any record or copy of a record for a period of four years (or such lesser period as Customs may require).

### **Assistance in Examination of goods**

#### **Articles 241 and 243**

F45

#### **of the Implementing Regulation**

To render Customs:	The declarant.	£1,000
(a) (a) satisfactory assistance to facilitate examination or sampling of goods; and	The person designated by the declarant to be present at the examination of the goods.	£1,000
(b) where necessary, by a deadline set by that authority.		

### **Postal Packets**

#### **Articles 49 and 59 of the Code and Article 237(4)**

F46

#### **of the Implementing Regulation and Regulation**

5a

F47

#### **and 14**

F48

#### **of the Postal Packets Regulations and Regulation 5**

F49

#### **of the Importation Regulations**

Where notified by Customs of a requirement to make a declaration, it shall be made in the form determined by them and shall be presented to the proper officer within 28 days.	The addressee of the packet.	£1,000
	Any other person who is, or for the time being, is the importer of the goods within the meaning of the Act.	£1,000

#### **Regulation 9 of the Postal Packets Regulations**

Requirement to have affixed to the bag label a green label in the prescribed form.	The postal operator.	£1,000
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The universal service provider £1,000  
within the meaning of the  
Postal Services Act 2000.

**Regulation 11 of the Postal  
Packets Regulations**

F50

Requirement to perform, in  
relation to any postal packet  
or the goods it contains, such  
duties required by virtue of the  
customs and excise Acts to be  
performed by the importer, as  
Customs may require.

The proper officer of the postal £1,000  
operator.

**Regulation 12 of the Postal  
Packets Regulations**

F51

Requirement to:

- (a) (a) produce to the proper officer postal packets arriving in the United Kingdom, £1,000 operator.
- (b) open for customs examination any packets so produced.

**Regulation 17 of the Postal  
Packets Regulations**

F52

Requirement to deliver to  
the proper officer any postal  
packet upon the ground that  
any goods contained in it are  
liable to forfeiture.

The proper officer of the postal £1,000  
operator.

**Preference**

**Section 80 of the Act**

- (a) (a) To furnish information in such form and within such time as may be specified; Any person appearing to the Customs or an officer to have been concerned in any way with the goods, or with any goods from which directly or indirectly they have been produced or manufactured, or to have been concerned with the obtaining or furnishing of the certificate or evidence. £1,000
- (b) To produce for inspection, copying or the taking of extracts, invoices, bills of lading, books or documents specified; The exporter £1,000

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as Customs or an officer may require for the purpose of verifying or investigating any certificate or other evidence under any Community requirement;

- (i) as to the origin of goods; or
- (ii) as to payments made or relief from duty allowed in any country or territory.

**[<sup>F53</sup>Articles 27 and 20(3)(d) of the Code and the agreements therein referred to, which the Community has concluded with certain countries or groups of countries and which provide for the granting of preferential tariff treatment and which require that penalties shall be imposed on any person who draws up or causes to be drawn up a document which contains incorrect information for the purpose of obtaining preferential treatment for products**

Not to draw up, or cause to be drawn up, a document which contains incorrect information for the purpose of obtaining a preferential treatment for products.	Any person drawing up or causing to be drawn up such a document.	£2,500
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**Articles 5 and 62 of the Code and Articles 84 and 199 of the Implementing Regulation**

Submission of an accurate, authentic proof of origin or equivalent declaration with attached documents in compliance with any obligation under a particular international agreement entered into by the Community applying as part of the law of the United Kingdom in relation to a relevant tax or duty by	The declarant or representative lodging the proof of origin or equivalent declaration with Customs.	£2,500]
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virtue of directly applicable  
Community legislation.

**Community System of Duty  
Reliefs**

**Articles 7(1), 7(2) and  
Articles 15(1), 15(2) and  
Articles 37 and 38 of the  
Relief Regulation**

<p>To pre-notify the competent authorities and/or pay any unpaid duty where any of the following goods are lent, given as security, hired out, or transferred (whether for consideration or free of charge) within 12 months of acceptance of entry for free circulation, or in respect of Article 37, 36 months where that period is so extended:</p> <ul style="list-style-type: none"> <li>(a) (a) personal property imported upon transfer of normal residence;</li> <li>(b) goods imported on the occasion of a marriage;</li> <li>(c) capital goods and other equipment including that belonging to persons engaged in a liberal profession and to legal persons engaged in a non-profit making activity.</li> </ul>	<p>In respect of Article 7, the person accorded relief from duties on the importation of the goods on the transfer of their normal place of residence.</p> <p>In respect of Article 15, the person accorded relief from duties on the importation of the goods on the occasion of a marriage.</p> <p>In respect of Articles 37 and 38, the person accorded relief from duties on the importation of capital goods and other equipment.</p>	<p>£1,000</p> <p>£1,000</p> <p>£1,000</p>
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As applied in relation to import VAT under the Personal Reliefs Order:

- (a) Parts I to IV in relation to Article 7 of the Relief Regulation;
- (b) Parts I to III and V in relation to Article 15 of the Relief Regulation.

**Article 24(1) of the Relief  
Regulation**

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Except where the relief continues to apply in respect of a new secondary residence and in accordance with Article 22(b) and (c), where within a two year period from the date of acceptance of the entry for free circulation of the household effects or within 10 years after of such entry, where the period is so extended in respect of valuable household effects, a secondary residence is hired or transferred to a third person, the import duties on those household effects shall be paid at the rate applicable at the time of the relevant hire or transfer.	The person accorded relief from duties on the importation of household effects to furnish a secondary residence.	£1,000
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**Article 24(2) of the Relief Regulation**

To pay any relevant duty where the household effects are lent, given as security, hired out, or transferred (whether for consideration or free of charge) within 2 years of acceptance of entry for free circulation or within 10 years after such entry, where the period is so extended in respect of valuable household effects and under the same conditions referred to in Article 24(1).	The person accorded relief from duties on the importation of household effects to furnish a secondary residence.	£1,000
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**Article 57**  
F54

**Article 63b**  
F55

**Article 68**

**Articles 76**  
F56

**and 77**  
F57

**of the Relief Regulation**

To pre-notify the competent authorities where any:	The person accorded relief under Articles 51 and 52(2)	£1,000
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F58

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- (a) (a) educational, scientific and cultural materials, scientific instruments and apparatus identified in Articles 51, 53 <sup>F59</sup>, 54 <sup>F60</sup>, 56 <sup>F61</sup> (for the purposes of Article 57 <sup>F62</sup>); or
- (b) (b) instruments or apparatus intended for medical research, establishing medical diagnosis or carrying out medical treatment referred to in Article 63a (for the purposes of Article 63b) <sup>F63</sup>; or The recipient bodies accorded relief under Articles 63a(1) <sup>F64</sup> £1,000
- (c) (c) goods for charitable or philanthropic organisations (for the purposes of Article 68); or The organisation benefiting from the relief under Article 68. £1,000
- (d) (d) articles specially designed for the educational, scientific or cultural advancement of blind or education, employment or social advancement of handicapped persons (other than blind persons) (for the purposes of Articles 76 and 77) are lent, hired out, or transferred (whether for consideration or free of charge). The person, institute or organisation benefiting from the relief under Articles 71 and 72 <sup>F65</sup> £1,000

To pre-pay import duties due, except where the goods are lent, hired out or transferred (whether for consideration or free of charge) to an establishment or organisation which is entitled to benefit from the relief pursuant to:



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- |     |  |   |        |
|-----|--|---|--------|
| (a) | (a) Articles 51 or 52(2) (for the purposes of Articles 57 and 63(b)); or | The person accorded relief under Articles 51 and 52(2) who lends, hires out or transfers the goods. | £1,000 |
| (b) | (b) Articles 65 and 67 (for the purposes of Article 68); or              | The organisation benefiting from the relief under Article 68.                                       | £1,000 |
| (c) | (c) Article 76(2) (for the purposes of Article 76); or                   | The person, institute or organisation benefiting from the relief under Articles 71 and 72.          | £1,000 |
| (d) | (d) Article 77(2) (for the purposes of Article 77)                       | The person, institute or organisation benefiting from the relief under Articles 71 and 72.          | £1,000 |

and uses the article, instrument or apparatus for purposes which confer such relief.

#### **Article 59 of the Relief Regulation**

To pre-notify the competent authorities where:

- |     |   |   |        |
|-----|---|---|--------|
| (a) | (a) any of the equipment referred to in Article 59a <sup>F66</sup> is lent, hired out, or transferred (whether for consideration or free of charge);  | The scientific research establishment or organisation benefiting from the relief under Article 59a. | £1,000 |
| (b) | (b) an establishment or organisation referred to in Article 59a(1) which no longer fulfils the conditions to qualify for relief or proposes to use the equipment other than for the purposes provided for under that Article. | The scientific research establishment or organisation benefiting from the relief under Article 59a. | £1,000 |

Without prejudice to the application of Articles 52 and 53:

- |     |  |   |        |
|-----|--|---|--------|
| (a) | (a) in respect of Article 59b(2) <sup>F67</sup> , to pre-pay import duties due, except | The scientific research establishment or organisation benefiting from the relief under Article 59a. | £1,000 |
|-----|--|---|--------|

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where the goods are lent, hired out, or transferred (whether for consideration or free of charge) to an establishment or organisation which is entitled to benefit from the relief pursuant to Article 59a and uses the article, instrument or apparatus for purposes which confer such relief;

- |     |  |   |        |
|-----|--|---|--------|
| (b) | (b) in respect of Article 59b(4), for establishments or organisations which cease to fulfil the conditions, to pay import duties due;  | The scientific research establishment or organisation benefiting from the relief under Article 59a. | £1,000 |
| (c) | (c) in respect of Article 59b(4), equipment used by establishments or organisations benefiting from the relief for purposes other than those provided for under Article 59a, to pay import duties due. | The scientific research establishment or organisation benefiting from the relief under Article 59a. | £1,000 |

#### **Article 78 of the Relief Regulation**

To inform the competent authorities where the organisation ceases to fulfil the conditions giving entitlement to duty free admission or proposes to use articles admitted duty free for purposes other than those provided for by Articles 71 and 72.	The institute or organisation benefiting from the relief under Articles 71 and 72 F68	£1,000
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In respect of articles:

- |     |  |  |        |
|-----|--|--|--------|
| (a) | (a) remaining in the possession of the institutions or organisations which cease to fulfil | The institute or organisation benefiting from the relief under Articles 71 and 72. | £1,000 |
|-----|--|--|--------|

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the conditions giving entitlement to relief; or

- (b) (b) used by The institute or organisation £1,000  
the institutions or benefiting from the relief under  
organisations for Articles 71 and 72.  
purposes other than  
those provided for in  
Articles 71 and 72

to pay any relevant import duties due.

### **Article 83 of the Relief Regulation**

To pre-notify the competent authority and pre-pay import duty due where:

- (a) (a) any of the The state organisation or other £1,000  
goods referred to charitable or philanthropic  
in Article 79(1) is organisation benefiting from  
lent, hired out or the relief under Article 71(1).  
transferred (whether  
for consideration or  
free of charge);
- (b) (b) an  
organisation referred  
to in Article 79(1)  
which no longer  
fulfils the conditions  
to qualify for relief  
or proposes to use  
the goods other than  
for the purposes  
provided for under  
that Article.

### **Articles 100, 104 and 105 of the Relief Regulation**

1. Relieved “products remaining”, with the agreement and under the supervision of the competent authority upon completion of examination, analysis or testing to be:

The person accorded relief £1,000  
under Article 100.

- (a) (a) completely  
destroyed or rendered  
commercially  
valueless; or

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- (b) surrendered to the state without causing it expense; or
- (c) in justified circumstances, exported outside the customs territory of the Community.
2. Where Article 104(1) (as set out in 1(a), (b) and (c) above) is not applied, to pay the duty due on the “products remaining”.
- The person accorded relief under Article 100.      £1,000

### Textual Amendments

- F18** Section 35(1) was repealed in part by [S.I. 1992/3095](#).
- F19** As substituted by [S.I. 1986/1819](#).
- F20** As substituted by [S.I. 1986/1819](#).
- F21** As substituted by [S.I. 1986/1819](#).
- F22** Section 35(6) was amended by [S.I. 1992/3095](#).
- F23** Section 35(6) was amended by [S.I. 1992/3095](#).
- F24** Section 35(7) was amended by Section 3(1) of the Territorial Sea Act 1987 and [S.I. 1992/3095](#).
- F25** Regulations 3(1) and (3) were amended by [S.I. 1993/3014](#).
- F26** Article 183(4) was amended by Commission Regulation (EC) 3665/93, (O.J. L335, 31.12.93, p.1).
- F27** Regulation 4 was amended by [S.I. 1993/3014](#).
- F28** Regulation 5(1) was amended by [S.I. 1992/3095](#) and 1993/3014; Regulation 5(2) was amended by [S.I. 1992/3095](#).
- F29** Article 77 was amended by Council Regulation (EC) 2700/2000, (O.J. L311, 12.12.2000, p.17).
- F30** Article 199 was amended by Commission Regulation (EC) 3665/93, (O.J. L335, 31.12.1993, p.1).
- F31** Words in Sch. inserted (24.12.2009) by [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) Regulations 2009 \(S.I. 2009/3164\)](#), regs. 1, 4
- F32** Article 199 was amended by Commission Regulation (EC) 3665/93, (O.J. L335, 31.12.1993, p.1).
- F33** Article 263 was amended by Commission Regulation (EC) 2787/2000 (O.J. L330, 27.12.2000, p.1).
- F34** Article 266 was amended by Commission Regulation (EC) 2193/94 (O.J. L235, 09.09.1994, p.6).
- F35** Articles 505 to 508 were substituted by Commission Regulation (EC) 993/2001 (O.J. L017, 21.01.1997, p.1).
- F36** As inserted by Council Regulation (EC) 82/97 (O.J. L017, 21.01.1997, p.1).
- F37** As substituted by Commission Regulation (EC) 993/2001 (O.J. L141, 28.05.2001, p.1).
- F38** Article 292 was substituted by Commission Regulation (EC) 1602/2000, (O.J. L188, 26.07.2000, p.1).
- F39** Article 293 was substituted by Commission Regulation (EC) 1602/2000, (O.J. L188, 26.07.2000, p.1) and amended by Commission Regulation 444/2002 (O.J. L068, 12.03.2002, p.1).
- F40** Article 167(3) substituted by Council Regulation (EC) 2700/2000 (O.J. L311, 12.12.2000, p.17).
- F41** Articles 800 and 801 were substituted by Commission Regulation (EC) 993/2001 (O.J. L141, 28.05.2001, p.1).
- F42** Articles 803 and 804 were substituted by Commission Regulation (EC) 993/2001.
- F43** Words in Sch. substituted (24.12.2009) by [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) Regulations 2009 \(S.I. 2009/3164\)](#), regs. 1, 5
- F44** Words in Sch. inserted (24.12.2009) by [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) Regulations 2009 \(S.I. 2009/3164\)](#), regs. 1, 6
- F45** Article 243(2) was substituted by Commission Regulation (EEC) 482/96 (O.J. L070, 20.03.1996, p.1).

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- F46** Article 237(4) was substituted by Commission Regulation (EEC) 1602/2000 (O.J. L188, 26.07.2000, p.1).
- F47** Regulation 5A was inserted by [S.I. 1992/3224](#).
- F48** Regulation 14(1) was amended by [S.I. 2001/1149](#).
- F49** Regulation 5 was amended by [S.I. 1992/3095](#) and [S.I. 1993/3014](#).
- F50** Regulation 11 was amended by [S.I. 2001/1149](#).
- F51** Regulation 12 was amended by [S.I. 2001/1149](#).
- F52** Regulation 17 was amended by [S.I. 2001/1149](#).
- F53** Words in Sch. substituted (24.12.2009) by [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) Regulations 2009 \(S.I. 2009/3164\)](#), regs. 1, 7
- F54** Articles 53, 54, 56, 57, 76 and 77 were substituted by Council Regulation (EEC) 3357/91 (O.J. L318, 20.11.1991, p.3).
- F55** Article 63b was inserted by Council Regulation (EEC) 1315/88 (O.J. L123, 17.05.1998, p.55) and substituted by Council Regulation (EEC) 3357/91 (O.J. L318, 20.11.1991, p.3).
- F56** Articles 53, 54, 56, 57, 76 and 77 were substituted by Council Regulation (EEC) 3357/91 (O.J. L318, 20.11.1991, p.3).
- F57** Articles 53, 54, 56, 57, 76 and 77 were substituted by Council Regulation (EEC) 3357/91 (O.J. L318, 20.11.1991, p.3).
- F58** Articles 53, 54, 56, 57, 76 and 77 were substituted by Council Regulation (EEC) 3357/91 (O.J. L318, 20.11.1991, p.3).
- F59** Articles 53, 54, 56, 57, 76 and 77 were substituted by Council Regulation (EEC) 3357/91 (O.J. L318, 20.11.1991, p.3).
- F60** Articles 53, 54, 56, 57, 76 and 77 were substituted by Council Regulation (EEC) 3357/91 (O.J. L318, 20.11.1991, p.3).
- F61** Articles 53, 54, 56, 57, 76 and 77 were substituted by Council Regulation (EEC) 3357/91 (O.J. L318, 20.11.1991, p.3).
- F62** Articles 53, 54, 56, 57, 76 and 77 were substituted by Council Regulation (EEC) 3357/91 (O.J. L318, 20.11.1991, p.3).
- F63** Article 63b was inserted by Council Regulation (EEC) 1315/88 (O.J. L123, 17.05.1998, p.55) and substituted by Council Regulation (EEC) 3357/91 (O.J. L318, 20.11.1991, p.3).
- F64** Article 63b was inserted by Council Regulation (EEC) 1315/88 (O.J. L123, 17.05.1998, p.55) and substituted by Council Regulation (EEC) 3357/91 (O.J. L318, 20.11.1991, p.3).
- F65** Article 72 was substituted by Council Regulation (EEC) 3357/91.
- F66** Articles 59a and 59b were inserted by Council Regulation (EEC) 4235/88 (O.J. L373, 31.12.1988, p.1).
- F67** Articles 59a and 59b were inserted by Council Regulation (EEC) 4235/88 (O.J. L373, 31.12.1988, p.1).
- F68** Article 72 was substituted by Council Regulation (EEC) 3357/91 (O.J. L318, 20.11.1991, p.3).

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, which come into force on 23 December, are made under sections 26(1) to (4) and 41 of the Finance Act 2003. They prescribe the customs rules, contravention of which gives rise to a liability to a customs civil penalty, the persons who may be penalised and the maximum penalty that may be imposed in particular cases.

Regulation 3 gives effect to the Schedule. In that Schedule:

Column 1 specifies the customs rules where contravention incurs liability to a penalty,

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Column 2 specifies for each specified customs rule the person or persons who may be liable to a penalty in respect of a contravention,

Column 3 specifies the maximum penalty that may be incurred for the contravention of each specified rule.

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