

---

STATUTORY INSTRUMENTS

---

**2003 No. 3113**

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

**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(1);

“the Accounts and Records Regulations” means the Customs Traders (Accounts and Records) Regulations 1995(2);

“the Aircraft Report Regulations” means the Aircraft (Customs and Excise) Regulations 1981(3);

“the 1994 Act” means the Finance Act 1994(4);

“the Code” means Council Regulation 2913/92/EEC(5);

“Customs” means the customs authority of the United Kingdom;

“Customs authority of the United Kingdom” has the meaning “the Commissioners” as defined in section 1 of the Act;

for the purpose of the Code and the Implementing Regulation customs authority of the United Kingdom is one of the “customs authorities” defined in Article 4(3) with responsibility for *inter alia* applying customs rules within the territory of the United Kingdom;

“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(6) as it implements the Code;

---

(1) 1979 c. 2.

(2) S.I.1995/1203.

(3) S.I. 1981/1259.

(4) 1994 c. 9.

(5) O.J. L302, 19.10.92 p.1.

(6) O.J. L253, 11.10.93, p.1.

“the Importation Regulations” means the Customs Controls on Importation of Goods Regulations 1991(7);

“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(8);

“the Postal Packets Regulations” means the Postal Packets (Customs and Excise) Regulations 1986(9);

“products remaining” has the meaning as defined in Article 104(2) of Council Regulation 918/83/EEC(10);

“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(11);

“the Ship’s Report Regulations” means the Ship’s Report, Importation and Exportation by Sea Regulations 1981(12);

“the Transit Regulations” means the Customs and Excise (Transit) Regulations 1993(13).

### **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.

(7) S.I. [1991/2724](#).

(8) S.I. [1992/3193](#).

(9) S.I. [1986/260](#).

(10) O.J. L305, 23.04.83, p.1.

(11) O.J. L305, 23.04.83, p.1.

(12) S.I. [1981/1260](#).

(13) S.I. [1993/1353](#).

2nd December 2003

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