

SCHEDULE 1

The common transit procedure

PART 3

Simplifications for the paper-based common transit procedure for goods carried by air or rail

Goods carried by rail

Modification of the contract of carriage

53. Where the contract of carriage is modified so that—

- (a) a transport operation which was to end outside [^{F1}Great Britain] ends within it, or
- (b) a transport operation which was to end in [^{F1}Great Britain] ends outside it,

the authorised railway undertakings must not perform the modified contract without the prior agreement from HMRC if they are the customs authority of departure.

In all other cases, the authorised railway undertakings may perform the modified contract; but it must inform HMRC, if they are the customs authority of departure, of the modification made without delay.

Textual Amendments

- F1** Words in Sch. 1 para. 53 substituted (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **39(2)(kk)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I1** Sch. 1 para. 53 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Customs Transit Procedures (EU Exit) Regulations 2018. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 1 para. 6(2)(aa) inserted by [S.I. 2024/194 reg. 3\(2\)\(a\)](#)
- Sch. 1 para. 41(1)(aa) inserted by [S.I. 2024/194 reg. 3\(2\)\(c\)](#)
- Sch. 1 para. 45(1)(aa) inserted by [S.I. 2024/194 reg. 3\(2\)\(d\)](#)
- Sch. 1 para. 2(A5A) inserted by [S.I. 2024/672 reg. 4\(2\)\(a\)](#)
- Sch. 1 para. 2(A7)(A8) inserted by [S.I. 2024/672 reg. 4\(2\)\(b\)](#)
- Sch. 1 para. 27(A5A) inserted by [S.I. 2024/672 reg. 4\(3\)\(a\)](#)
- Sch. 1 para. 27(A7)(A8) inserted by [S.I. 2024/672 reg. 4\(3\)\(b\)](#)