
STATUTORY INSTRUMENTS

2018 No. 1260

The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018

5.—(1) The Schedule is amended as follows.

(2) In the entries under the heading “Report”, for the entry headed “sections 20, 22 and 25 of the Act^{M1}” substitute—

“Section 20(1B), 22(1B) and 25(1B) of the Act

Section 20(1A) and 22(1A) of the Act

Any pre-approval conditions specified in regulations made under section 20(1) or 22(1A) of the Act.	The approved person.	£2,500.
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Any conditions or restrictions attaching to any approval given under the provisions of section 20(1B), 22(1B) or 25(1B) of the Act.	The approved person.	£1,000.
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The Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018
M2

Any pre-approval conditions contained in Schedule 1 to the Regulations or specified by an officer of HMRC under Schedule 2 to the Regulations.	The approved person.	£2,500.”.
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(3) In the entry headed “section 21(2) of the Act”, in column 1, omit “from within the customs territory”.

(4) In the entry headed “section 33(1) of the Act”—

(a) in column 1, for “an aircraft”, substitute “ a vehicle which is an aircraft or railway vehicle ”, and

(b) in column 2, for “commander of the aircraft”, substitute “ vehicle operator ”.

(5) In the entry headed “section 33(2) of the Act”—

Changes to legislation: There are currently no known outstanding effects for the The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018, Section 5. (See end of Document for details)

(a) in column 1 after “an aerodrome” insert “ or railway customs area and all buildings and goods thereon ”, and

(b) in column 2 after “the aerodrome” insert “ or railway customs area ”.

(6) In the entry headed “section 33(3) of the Act”, for column 1 substitute “ Obligation to comply with any record keeping requirements contained in section 33(3)(a), (b) and (c) of the Act. ”.

(7) After the entry headed “section 33(3) of the Act” insert—

“Section 33(3A) of the Act

Section 33(3A) of the Act

Obligation to comply with any record keeping requirements contained in section 33(3A)(a), (b) and (c) of the Act. The person in control of the railway customs area. £2,500”.

(8) After the entry headed “section 34(1) of the Act”, insert—

“Section 34(1A) of the Act

Section 34(1A) of the Act

Obligation to comply with any instructions given under section 34(1A) of the Act. The railway vehicle operator, or the owner of the railway customs area. £2,500”.

(9) In the entry headed “section 35(1) of the Act” for the entries in columns 2 and 3 substitute—

“The vehicle operator.	£1,000.”.
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(10) In the entry headed “section 35(6) of the Act”—

(a) In paragraph (a) in column 1, for “ship or aircraft” substitute “ vehicle ”,

(b) in paragraph (d) in column 1, for “or flight” substitute “ , flight or ^{F1}... journey ”,

(c) for the entries in column 2 and 3, substitute—

“The vehicle operator.	£1,000.”.
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(11) In the entry headed “section 35(7) of the Act”, for the entries in columns 2 and 3 substitute—

“The vehicle operator.	£1,000.”.
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(12) After the entry headed “section 35(7) of the Act” insert—

“Section 35A of the Act

To provide confirmation of a Customs declaration as required in accordance with regulations made under section 35A. The vehicle operator. £1,000”.

(13) For the entry headed “section 64(1) the Act” substitute—

“Section 64(1) and (1A) of the Act

Except as otherwise provided The vehicle operator. £1,000.”.
for in regulations made under section 64(1A), no vehicle other than a road vehicle is to depart from the United Kingdom until clearance for departure has been obtained from the proper officer.

(14) In the entry headed “section 78(1) of the Act”, in column 1, at the end of both paragraphs (a) and (b), insert “ or any regulations made under section 19(1) of the Taxation (Cross-border Trade) Act 2018 ”.

(15) Omit the heading “Goods brought into the customs territory (United Kingdom)” and the entries listed under that heading up to and including the entry headed “Article 137 of the Code ^{M3}”.

(16) Under the heading “Presentation of Goods to Customs”—

(a) omit the entries from the entry headed “Regulation 3 of the [^{F2}Importation] Regulations” up to and including the entry headed “Article 139(7) of the Code ^{M4}”, and

(b) after the entry headed “directions made on 2 August 2011 under section 30 of the Act” insert—

“The Customs (Import Duty) (EU Exit) Regulations 2018
^{M5}

Regulation 4(1) and (2)

Obligation to give notification to HMRC The person responsible for £2,500.
of the importation of goods into the United giving the notification.
Kingdom.

Regulation 4(3)

Notification of importation: Obligation to The person giving the £1,000.”.
comply with any of the requirements in notification.
regulation 4(3)(a), (b) or (c).

(c) omit the headings ^{F3}... “ [^{F4}Article 149] of the Code”, Article 51 of the Code” and “Article 147 of the Code” and the entries listed under those headings.

(17) For the headings “Customs Declarations”, “Authorised economic operators”, “Simplified and Local Procedures”, “Customs Procedure with Economic Impact”, “End Use” and “Free Zones” and the entries listed under those headings substitute—

“Authorisations and Approvals

The Customs (Import Duty) (EU Exit) Regulations 2018

Regulation 89(5) The approved person. £2,500.
The approved person must comply with any conditions

specified in or under the Regulations relating to the approval or the notification of the approval.

Regulation 90 The approved person. £2,500.

The approved person must notify HMRC if they cease to satisfy eligibility criteria for approval or they fail to meet any condition to which their approval is subject or there are material changes to the information [^{F5}specified in a notice published by HMRC under paragraph (ba) of regulation 90 or] given in their application.

Customs Declarations

Section 3(1) of the 2018 Act and paragraph 1(1) of Schedule 1 to the 2018 Act The person responsible for making the Customs declaration. £2,500.

Chargeable goods which are presented to Customs on import must be declared for a Customs procedure by the making of a Customs declaration.

Section 6(4)(a) of the 2018 Act Persons providing false information in connection with a chargeable Customs declaration where the person knew or ought reasonably to have known that the information was false. The person providing the false information. £2,500.

The Customs (Import Duty) (EU Exit) Regulations 2018

[^{F6}Regulation 4A(2) When required to do so by an HMRC officer, the person who is in possession or control of the goods must produce to the officer evidence that the person took reasonable steps to ensure that the person would be informed whether the relevant criteria would be met.] [^{F6}The person in possession or control of the goods.] [^{F6}£1,000.]

the person who is in possession or control of the goods must produce to the officer evidence that the person took reasonable steps to ensure that the person would be informed whether the relevant criteria would be met.]

Regulation 8(2) Requirement to make a temporary storage The person who notifies the importation of the goods. £1,000.

declaration in accordance with paragraph (5).

Regulation 12(1) Carrying out activity in relation to goods in temporary storage other than that described in paragraph (2).	The approved person.	£1,000.
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Regulation 12(3) and (4) Requirement to keep a record. The approved person must keep a record, in the specified form and for a period of 3 years beginning with the date of any handling whilst the goods are in temporary storage.	The approved person.	£1,000.
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[^{F7} Regulation 29C(2) Requirement to comply with the transitional EIDR simplified Customs declaration process as required by regulation 29C(2).	The primary declarant	£2,500.]
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[^{F7} Regulation 29C(8) A primary declarant must make available for inspection by an HMRC officer by the end of the applicable period, any documents required to accompany the transitional simplified Customs declaration.	The primary declarant	£2,500.]
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[^{F7} Regulation 29C(9) An authorised declarant must make available for inspection by an HMRC officer by the end of the applicable period, any documents required to accompany the transitional supplementary Customs declaration.	The authorised declarant	£2,500.]
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[^{F7} Regulation 29E(1) Requirement to allow access to transitional EIDR electronic system or provide information.	The eligible person	£2,500.]
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An eligible person who makes a transitional simplified Customs declaration must, when required to do so by an HMRC officer—

(a) allow access by the officer to the transitional EIDR electronic system operated by the person; or

(b) provide to the officer from that system such information, as the officer reasonably requires in order to verify transitional EIDR records or records showing whether or not any goods have been imported which are subject to a prohibition or restriction on import imposed under an enactment.

Regulation 32(1)	The authorised declarant	£2,500.
Requirement to comply with the simplified customs declaration process as required by regulation 32(1).	^{F8}	

Regulation 32(2)	The authorised declarant	£2,500.
An authorised declarant must make available for inspection by an HMRC officer by the end of the applicable period, any documents required to accompany the Customs declaration in question.	^{F9} ... ^{F10}	

Regulation 37(5)	The authorised EIDR declarant	£2,500.??
Requirement to allow access to EIDR electronic system or provide information.	^{F11} ... ^{F13}	
An authorised EIDR declarant must, when required to do so by an HMRC officer—	^{M7} ^{F12} ...	
(a) allow access by the officer to the EIDR electronic system operated by the declarant; or		
(b) provide to the officer from that system such information, as the officer reasonably requires in order to verify EIDR records or records showing whether or not any goods have been		

imported which are subject to a prohibition or restriction on import imposed under an enactment.

(18) Omit the heading “Transit, Customs status of goods and Community transit” and the entries under it.

(19) Omit the heading “Provisions concerning bananas” and the entry under it.

(20) In the entries under the heading “Information and records”—

(a) in column 1 of the entry headed “Article 15 of the Code and section 23 of the 1994 Act”, omit “Article 15 of the Code and” and for “section 23” substitute “Section 23”, and

(b) in column 1 of the entry headed “Article 51 of the Code, the Customs Traders (Accounts and Records) Regulations 1995”—

(i) in the heading omit “Article 51 of the Code, ”,

(ii) in the heading for “the Customs” substitute “The Customs”, and

(iii) omit “Article 51(1) of the Code and by”.

(21) In the entries under the heading “Assistance in examination of goods”, omit the entry headed “articles 239 and 240 of the Implementing Regulation”.

(22) In the entries under the heading “Preference”, omit the entries commencing with the entry headed “articles 64 and 56(2)(d) [^{F14}and (e)] of the Code” up to and including the entry headed “articles 52, 65 and 80 of the Council Regulation 1168/2009”.

(23) Before the entry headed “The Customs and Excise (Personal Reliefs for Special Visitors) Order 1992 insert the heading—

“Reliefs”

(24) After the entry headed “The Customs and Excise (Personal Reliefs for Special Visitors) Order 1992 insert—

“RoRo Vehicles

M8

The Customs (Import Duty)
(EU Exit) Regulations 2018
Chargeable goods destined for
RoRo listed locations

Regulation 131(1) and (2) The person responsible for £1,000.
Where chargeable goods to making the declaration.
be imported are carried by
a RoRo vehicle which is
boarded onto a train or vessel
destined for a RoRo listed
destination, a declaration in
respect of the goods must
be made in accordance with
regulation 131(2).

Regulation 131(3) The declarant. £1,000

The Customs declaration or temporary storage declaration must not be amended or withdrawn save as provided for in the paragraph.

Regulation 131(4) The person in possession or £1,000.
Evidence of compliance with control of the RoRo vehicle.
regulation 131(2) must be
produced to an HMRC officer
when required.

Regulation 131(6) The responsible person. £1,000.
When required to do so by
an HMRC officer, the person
who is responsible for providing
the service of operating a train
or vessel destined for a RoRo
listed location on to which a
RoRo vehicle carrying goods
is boarded (“the responsible
person”) must produce to
the officer evidence that the
person reasonably believed that
paragraph (2) of the regulation
had been complied with in
respect of [^{F15}all goods to which
paragraph (2) applies] on board
the train or vessel.

Special Procedures

The Customs (Special
Procedures and Outward
Processing) (EU Exit)
Regulations 2018
M9

Regulation 8 The authorised person. £2,500.
Declarations treated as
application for authorisation.
Requirement to comply with
any conditions set out in a notice
published by HMRC under
paragraph (4) of regulation 8.

Regulation 42(7) Any person to whom rights £2,500.
Requirement to comply with and obligations in relation to
an obligation that has been a relevant non-transit Part 1
transferred as specified in procedure are transferred under
an approval notification under regulation 42.
paragraph (7) of regulation 42.

Regulation 44 The person specified in £1,000.
paragraph (2) of regulation 44.

Requirement to keep and preserve records in a form specified in a notice by HMRC and update such records within a specified period after the occurrence of a specified event if required to do so by a notice published under paragraph (3) of regulation 44.

Regulation 17 Goods not to be removed from a customs warehouse save as permitted under the Regulations.	The person who removed the goods in contravention of regulation 17.	£2,500.
	The holder of the procedure	£2,500.

M10

The person approved by HMRC to operate premises as a place to keep goods declared for a storage procedure. £2,500.

CTC, TIR and UK Transit

[^{F16}The Customs Transit Procedures (EU Exit) Regulations] 2018

M11

Paragraphs 4(1)(c), 29(1)(c) of Schedule 1 and paragraph 4(1) of Schedule 3. Requirement to provide a guarantee.	The holder of the procedure	£2,500.
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M12

Paragraphs 4(1)(a) and 29(1)(a) of Schedule 1 and paragraph (8) (1) of Schedule 3. Requirement to present the goods intact and with the required information at the HMRC customs office of destination in the United Kingdom within the applicable time-limit and in compliance with the measures taken by HMRC and other customs authorities to ensure their identification.	The holder of the procedure.	£2,500.
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Paragraphs 6(1) and 18(1) of Schedule 2.	The carrier.	£2,500.
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[^{F17} Where goods are moved] under a TIR transit procedure, requirement to present on	The TIR carnet holder	£2,500
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M13

arrival at the HMRC customs office of destination:
the goods together with the road vehicle, the combination of vehicles or the container;
the TIR Carnet;
any information required by HMRC.

Paragraphs 3(2), 4(1) and 14(1) of Schedule 2. The TIR carnet holder. £2,500.

The TIR Carnet holder is required to submit without delay, goods and the TIR Carnet for the TIR transit procedure at the HMRC customs office of entry or customs office departure, as the case may be.

Paragraphs 4(4) and 29(3) of Schedule 1 and paragraph 8(1) of Schedule 3. A carrier or recipient of goods who accepts the goods knowing they are moving under a common or UK transit procedure. £2,500.

A carrier or recipient of goods who accepts goods knowing that they are moving under a common or UK transit procedure is also responsible for presentation of the goods intact at the customs office of destination within the time-limit set by the HMRC customs office of departure and in compliance with the measures taken by HMRC and other customs authorities to ensure their identification

Paragraphs 4(1)(b) and 29(1)(b) of Schedule 1 and paragraph 8(1) of Schedule 3. The holder of the procedure. £2,500.

Requirement to observe the customs provisions relating to the procedure.

Paragraph 61(6) of Schedule 1 F18 The authorised issuer. £2,500.

Requirement to meet the obligation that T2L or T2LF data drawn up in accordance with paragraph 61 must contain the endorsement: "signature waived" in place of the authorised issuer's signature.

<p>Paragraphs 4(8) and 29(7) of Schedule 1 and paragraph 8(1) of Schedule 3. Requirement to notify all offences and irregularities related to the common or UK transit procedure to the HMRC customs office of destination.</p>	The holder of the procedure	£2,500.
<p>Paragraphs 2(1) and 27(1) of Schedule 1. Requirement to present the goods together with the Master Reference Number (MRN) of the declaration at each HMRC customs office of transit.</p>	The carrier.	£2,500.
<p>Paragraphs 3(1) and 28(1) of Schedule 1 and paragraph 7 of Schedule 3. Other than where this requirement is waived or not required under these regulations, the carrier must present goods together with the MRN to HMRC under the circumstances described in paragraph 3(1) or 28(1) of Schedule 1 or paragraph 7 of Schedule 3.</p>	The carrier.	£2,500.
<p>Paragraphs 6(1) and 18(1) of Schedule 2. In the circumstances described in paragraph 8(1) or paragraph 18(1) of Schedule 2, requirement to present to the HMRC customs office within official opening hours unless otherwise agreed by HMRC: the goods together with the road vehicle, the combination of vehicles or the container, the TIR Carnet and any information required by HMRC.</p>	The carrier.	£2,500.
<p>Paragraphs 5(1), 30(1) of Schedule 1 and paragraph 8(2) of Schedule 3. Requirement to present the goods, the MRN of the declaration and any information required by HMRC or other customs authority at the HMRC office of destination during</p>	The carrier. The holder of the procedure.	£2,500. £2,500.

the official opening hours; or, where allowed by the office of destination and at the request of the person concerned, outside the official opening hours or at any other place.

Paragraphs 7(1), 31(1) of Schedule 1, paragraphs 8(1) and 20(1) of Schedule 2 and paragraph 8(3) of Schedule 3.

Requirement to:

immediately notify the HMRC customs office of destination of the arrival of the goods and inform them of any irregularities or incidents that occurred during transport;

wait for permission from the HMRC customs office of destination before unloading the goods;

enter, after unloading, the results of the inspection and any other relevant information relating to the unloading into the authorised consignee's records without delay;

notify HMRC at that HMRC customs office of destination of the results of the inspection of the goods and inform them of any irregularities no later than the third day following the day on which permission was received to unload the goods.

Paragraphs 8(2) and 20(2) of Schedule 2. The authorised consignee. £2,500.

The authorised consignee must ensure that the TIR Carnet for the TIR transit procedure is presented, within the time-limit laid down in the authorisation, at the HMRC customs office of destination for the purposes of terminating the TIR transit procedure in accordance with paragraph 7(1) of Schedule 2.

Paragraph 63 of Schedule 1. Requirement to comply with business continuity procedure The holder of the procedure, the authorised consignee, or the consignee. £2,500.

in a public notice made under paragraph 63 of Schedule 1.

[^{F19}Unaccompanied Goods

The Customs (Import Duty) (EU Exit) Regulations 2018

Regulation 131C(1) The person responsible for £1,000. Where unaccompanied goods making the declaration. are to be imported on a through train destined for St Pancras International, a declaration in respect of the goods must be made in accordance with regulation 131C(1).

Regulation 131C(2) The declarant. £1,000. The Customs declaration or temporary storage declaration must not be amended or withdrawn save as provided for in the paragraph.

Regulation 131C(4) The responsible person. £1,000.]] When required to do so by an HMRC officer, the person who is responsible for providing the service of operating a through train onto which the goods are loaded must produce to the officer evidence that the person took reasonable steps to ensure that paragraph (1) of the regulation had been, or would be, complied with in respect of the goods.

Textual Amendments

- F1** Word in reg. 5(10)(b) omitted (19.2.2019) by virtue of [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/148\)](#), regs. 1(2), **3(3)(a)**
- F2** Word in reg. 5(16)(a) substituted (19.2.2019) by [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/148\)](#), regs. 1(2), **3(3)(b)**
- F3** Words in reg. 5(16)(c) omitted (19.2.2019) by virtue of [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/148\)](#), regs. 1(2), **3(3)(c)(i)**
- F4** Words in reg. 5(16)(c) substituted (19.2.2019) by [The Customs \(Contravention of a Relevant Rule\) \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/148\)](#), regs. 1(2), **3(3)(c)(ii)**
- F5** Words in reg. 5(17) inserted (31.12.2020) by [The Taxation \(Cross-border Trade\) \(Miscellaneous Provisions\) \(EU Exit\) \(No. 2\) Regulations 2019 \(S.I. 2019/1346\)](#), regs. 1(2), **6(2)**; [S.I. 2020/1643](#), reg. 2, Sch.
- F6** Words in reg. 5(17) inserted (3.10.2019) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1215\)](#), regs. 1(3)(g), **19(2)**

Changes to legislation: There are currently no known outstanding effects for the The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018, Section 5. (See end of Document for details)

- F7** Words in reg. 5(17) inserted (29.10.2020) by The Customs (Transitional Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1088), regs. 1(3), **5(2)(a)**
- F8** Words in reg. 5(17) omitted (29.10.2020) by virtue of The Customs (Transitional Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1088), regs. 1(3), **5(2)(b)**
- F9** Words in reg. 5(17) omitted (29.10.2020) by virtue of The Customs (Transitional Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1088), regs. 1(3), **5(2)(c)(i)**
- F10** Words in reg. 5(17) omitted (29.10.2020) by virtue of The Customs (Transitional Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1088), regs. 1(3), **5(2)(c)(ii)**
- F11** Words in reg. 5(17) omitted (29.10.2020) by virtue of The Customs (Transitional Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1088), regs. 1(3), **5(2)(d)(i)**
- F12** Words in reg. 5(17) omitted (29.10.2020) by virtue of The Customs (Transitional Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1088), regs. 1(3), **5(2)(d)(ii)**
- F13** Words in reg. 5(17) omitted (29.10.2020) by virtue of The Customs (Transitional Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1088), regs. 1(3), **5(2)(d)(iii)**
- F14** Words in reg. 5(22) inserted (19.2.2019) by The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2019 (S.I. 2019/148), regs. 1(2), **3(3)(d)**
- F15** Words in reg. 5(24) substituted (29.3.2019) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 (S.I. 2019/486), regs. 1(2), **11(3)**
- F16** Words in reg. 5(24) substituted (19.2.2019) by The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2019 (S.I. 2019/148), regs. 1(2), **3(4)(a)**
- F17** Words in reg. 5(24) substituted (19.2.2019) by The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2019 (S.I. 2019/148), regs. 1(2), **3(4)(b)**
- F18** Words in reg. 5(24) omitted (19.2.2019) by virtue of The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2019 (S.I. 2019/148), regs. 1(2), **3(4)(c)**
- F19** Words in reg. 5(24) inserted (31.12.2020) by The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) (No. 2) Regulations 2019 (S.I. 2019/1346), regs. 1(2), **6(3)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I1** Reg. 5 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, Sch.

Marginal Citations

- M1** “The Act” is defined in S.I. 2003/3113 as the Customs and Excise Management Act 1979 (c. 2). Sections 20(1B), 22(1A) and (1B), 25(1B), 33(3A), 34(1A), 35A and 64(1A) of the Act were inserted by paragraphs 1, 10, 12, 16, 24, 25, 28 and 66 of Schedule 7 to the Taxation (Cross-border Trade) Act 2018.
- M2** S.I. 2018/1247.
- M3** The entry for “article 137” was inserted by regulation 4(10) of S.I. 2018/483.
- M4** The entry for “article 139(7)” was inserted by regulation 4(13) of S.I. 2018/483.
- M5** S.I. 2018/1248.
- M6** “EIDR records”, “EIDR electronic system” and “EIDR procedure” are defined in regulation 36 of S.I. 2018/1248.
- M7** “an authorised EIDR declarant” is defined in regulation 37 of S.I. 2018/1248.
- M8** “RoRo vehicle” is defined in regulation 2 of S.I. 2018/1248.
- M9** S.I. 2018/1249.
- M10** The holder of the procedure is defined in regulation 2 of S.I. 2018/1249.
- M11** S.I. 2018/1258
- M12** “The holder of the procedure” is defined in paragraph 3(5) of S.I. 2018/1250.
- M13** “TIR Carnet holder” is defined in article 1(o) of the TIR Convention as defined in paragraph 1 of Schedule 2 to S.I. 2018/1250.

Changes to legislation:

There are currently no known outstanding effects for the The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018, Section 5.