
STATUTORY INSTRUMENTS

2019 No. 1346

The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) (No. 2) Regulations 2019

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

6.—(1) The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2018(1) are amended as follows.

(2) In regulation 5(17), under the heading “**Authorisations and Approvals**”, in the entry for regulation 90 of the Customs (Import Duty) (EU Exit) Regulations 2018, after “changes to the information” insert “specified in a notice published by HMRC under paragraph (ba) of regulation 90 or”.

(3) In regulation 5(24), under the heading “**RoRo Vehicles**”, after the entry for CTC, TIR and UK Transit insert—

“Unaccompanied Goods

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

Regulation 131C(1)(2)

The person responsible for £1,000. making the declaration.

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The Customs declaration or temporary storage declaration must not be amended or withdrawn save as provided for in the paragraph.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

(1) [S.I. 2018/1260](#). Relevant amending instruments are [S.I. 2019/148](#), [2019/486](#) and [2019/1215](#).

(2) Regulation 131C is inserted by regulation 2(22) of these Regulations.

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.
