
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not be amended or withdrawn save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.
