
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 2019

8.—(1) The Customs (Contravention of a Relevant Rule) (Amendment) (EU Exit) Regulations 2019 ^{M1} are amended as follows.

(2) In regulation 2(4)—

- (a) in the entry under the heading “Goods exported from RoRo listed locations” omit “at a place specified in a notice by HMRC”;
- (b) after the entry under the heading “Goods exported from RoRo listed locations” insert—

“Unaccompanied goods

The Customs (Export) (EU Exit) Regulations 2019

Regulation 54B(1) ^{M2}

Where goods are exported on a through train from St Pancras International goods must be made available for examination—

- (a) in cases specified in a notice which may be given by HMRC; or
- (b) if an HMRC officer requires that the goods are available for examination.

The person who made the £2,500.”.

export declaration (E) or (where applicable) a person who has been secured by E to make the goods available for examination on E's behalf.

Commencement Information

- I1** Reg. 8 not in force at made date, see reg. 1(2)
- I2** [Reg. 8](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Marginal Citations

- M1** [S.I. 2019/148](#). The relevant amending instrument is [S.I. 2019/486](#).
- M2** Regulation 54B is inserted by regulation 7(10) of these Regulations.

Changes to legislation:

There are currently no known outstanding effects for the The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) (No. 2) Regulations 2019, Section 8.