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STATUTORY INSTRUMENTS

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**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<sup>(1)</sup> 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—

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**“Unaccompanied goods**

The Customs (Export) (EU Exit) Regulations 2019

Regulation 54B(1)(2)

Where goods are exported on a through train from St Pancras International goods must be made 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.

(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.

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(1) [S.I. 2019/148](#). The relevant amending instrument is [S.I. 2019/486](#).

(2) Regulation 54B is inserted by regulation 7(10) of these Regulations.