

STATUTORY INSTRUMENTS

2019 No. 486

The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019

Penalties

10.—(1) The Schedule to the Customs (Contravention of a Relevant Rule) Regulations 2003 ^{M1} is amended as follows.

(2) Under the heading “Presentation of Goods to Customs”, after the entries relating to regulation 4(1), (2) and (3) of the Customs (Import) (EU Exit) Regulations 2018 ^{M2} insert—

“Regulation 4(3C) ^{M3} Notification of arrival: Where a person is deemed to have notified HRMC under regulation 4(3A) [^{F1} , (3AB) or (3AC)] and the Customs declaration in respect of the goods was not made using the EIDR procedure [^{F2} or the transitional EIDR procedure], the person must give a notification to HMRC that the goods have arrived in the United Kingdom which meets the requirements in regulation 4(3D).	The person responsible for £2,500.” giving the notification.
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Textual Amendments

- F1** Words in [reg. 10\(2\)](#) inserted (31.12.2020) by [The Customs \(Declarations\) \(Amendment and Modification\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1234\)](#), regs. 1(2), **6(3)**; [S.I. 2020/1643](#), reg. 2, [Sch.](#)
- F2** Words in [reg. 10\(2\)](#) inserted (29.10.2020) by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **7(3)**

Commencement Information

- I1** [Reg. 10](#) not in force at made date, see [reg. 1\(3\)](#)
- I2** [Reg. 10](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Marginal Citations

- M1** [S.I. 2003/3113](#), amended by [S.I. 2009/3164](#), [2011/2534](#), [2015/636](#), [2018/483](#), [2018/1260](#) and [2019/148](#).
- M2** The entries relating to regulations 4(1), (2) and (3) were inserted by regulation 16(b) of [S.I. 2018/1260](#).
- M3** Regulation 4(3C) was inserted by regulation 8(c) of [S.I. 2019/326](#).

Changes to legislation:

There are currently no known outstanding effects for the The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019, Section 10.