STATUTORY INSTRUMENTS

2018 No. 483

CUSTOMS AND EXCISE

The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2018

Made - - - -	*16th April 2018*
Laid before the House of Commons - - - -	*17th April 2018*
Coming into force - -	*9th May 2018*

The Treasury, in exercise of the powers conferred by sections 26(1)(**1**) and 41(1) of the Finance Act 2003(**2**) and section 102 of the Finance Act 2014(**3**) make the following Regulations.

Citation and commencement

1. These Regulations may be cited as the Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2018 and come into force on 9th May 2018.

Amendment of the Customs (Contravention of a Relevant Rule) Regulations 2003

2. The Customs (Contravention of a Relevant Rule) Regulations 2003(**4**) are amended in accordance with regulations 3 and 4.

Amendment of regulation 2

3. In regulation 2—

(a) in the definition of "the Code", for "Council Regulation 2913/92/EEC" substitute "Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code"(**5**);

(b) after the definition of "customs territory" insert—

(**1**) Prescribed for the purposes of section 26(1) of the Act is defined in section 24(3) of the Act.
(**2**) 2003 c.14.
(**3**) 2014 c. 26.
(**4**) SI 2003/3113, amended by S.I. 2009/3164, 2011/2534, 2015/636.
(**5**) OJ No L269, 10.10.2013, p 1.

"Delegated Regulation" means Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing the Code as regards certain provisions of the Code;"(**6**);

(c) in the definition of "the Implementing Regulation", for "Commission Regulation 2454/93/EEC" substitute "Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015"(**7**).

Amendment of the Schedule

4.—(1) The Schedule is amended as follows.

(2) In the entries headed "Articles 36a and 36b of the Code and Articles 183, 184a and 184c of the Implementing Regulation", for the first two columns substitute—

"**Articles 16 and 127 of the Code and Articles 182 and 183 of the Implementing Regulation**		
Goods brought into the customs territory to be covered by an entry summary declaration, lodged electronically within the applicable time-limits laid down in Articles 105 to 110 of the Delegated Regulation, at the customs office of entry unless otherwise permitted, containing the particulars set out in Annex B to the Delegated Regulation, and completed in accordance with the explanatory notes to that Annex.	The carrier (as defined in Article 5(40) of the Code) or a person mentioned in paragraph (a) or (b) of Article 127(4) of the Code.	
	The person on whom the obligation to provide particulars falls under Article 112 or 113 of the Delegated Regulation.".	

(3) In the entry headed "Article 183d(1) of the Implementing Regulation—first sentence", for the first column substitute—

"**Article 189 of the Implementing Regulation**		
Where an active means of transport entering the customs territory is diverted and is expected to arrive first at a customs office in a member		

(**6**) OJ No L343, 29.12.2015, p 1.
(**7**) OJ No L343, 29.12.2015, p 1.

State not indicated in the entry summary declaration, the operator of that means of transport must inform the customs office indicated in the entry summary declaration at the customs office of the first entry of that diversion.”.		

(4) In the entry headed “Article 183d(1) of the Implementing Regulation— second sentence”, for the first column substitute—

“**Article 133 of the Code and Article 189 of the Implementing Regulation** The diversion notification must contain the particulars set out in Annex B (dataset G1) to the Delegated Regulation.”.		

(5) omit the entry headed “Article 184 of the Implementing Regulation”.

(6) in the entry headed “Article 184g of the Implementing Regulation—first sentence”, for the heading substitute “Article 133 of the Code”.

(7) in the entry headed “Article 184g of the Implementing Regulation—second sentence”, for the first column substitute—

“**Article 133 of the Code** The notification of arrival must contain the particulars set out in Annex B (dataset G2) to the Delegated Regulation.”.		

(8) In the entry headed “Article 186 of the Implementing Regulation”, for the first column substitute—

“**Article 145 of the Code** Non-Union goods presented to Customs must be covered by a temporary storage declaration containing all necessary particulars by the time of presentation of the goods to Customs.”.		

(9) In the entry headed “Article 38 of the Code”, for the first column substitute—

“**Article 135 of the Code**		

Goods must be conveyed without delay to the customs office or other place designated or approved by Customs, or into a free zone, by the route specified and in accordance with any instructions of Customs.".		

(10) For the entries headed "Article 39 of the Code" substitute—

"**Article 137 of the Code** Pursuant to Article 137, to inform without delay the Customs of:		
(a) the inability to comply with Article 135(1) due to unforeseen circumstances or force majeure; and	In respect of Article 137(1) the person bringing the goods into the customs territory or any person acting on behalf of that person.	£1,000
(b) the precise location of the goods where the unforeseen circumstances or force majeure does not result in the total loss of the goods.	In respect of Article 137(2), the person bringing the vessel or aircraft into the customs territory, or in the case of a vessel or aircraft covered by Article 135(6).	£1,000".

(11) In the entry headed "Article 42 of the Code" for the first column substitute—

"**Article 134(2) of the Code** To seek permission of the Customs before examination or sampling of goods in order to determine their tariff classification, customs value or customs status";		

(12) In the entry headed "Article 46 of the Code" for the first column substitute—

"**Article 140 of the Code** Goods shall: (a) except in the event of imminent danger, only be unloaded or transhipped from the means of transport with the permission of Customs and in places		

designated or approved or; (b) be unloaded and unpacked as required by Customs for the purposes of inspecting the goods and means of transport. Where permission is not required, Customs must immediately be informed accordingly.".		

(13) For the entries headed "Article 47 of the Code" substitute—

"**Article 139(7) of the Code**		
Goods must not be removed from the place where they have been presented without permission of Customs.	The person who brought the goods into the customs territory.	£1,000
	The person in whose name or on whose behalf the person who brought the goods into that territory acts.	£1,000
	The person who assumed responsibility for carriage of the goods after they were brought into that territory.	£1,000".

(14) For the entries headed "Articles 48 and 49 and 59 of the Code and Regulation 5 of the Importation Regulation" substitute—

"**Article 149 of the Code**		
Non-Union goods in temporary storage must be placed under a customs procedure or re-exported within 90 days	The person who brought the goods into the customs territory.	£1,000
	The person in whose name or on whose behalf the person who brought the goods into that territory acts.	£1,000
	The person who assumed responsibility for carriage of the goods after they were brought into that territory.	£1,000".

(15) In the entry headed "Article 51 of the Code", for the first column substitute—