STATUTORY INSTRUMENTS

2015 No. 636

CUSTOMS

The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2015

Made - - - -	*10th March 2015*
Laid before the House of Commons - - - -	*11th March 2015*
Coming into force - -	*2nd April 2015*

The Treasury, in exercise of the powers conferred by sections 24(3), 26(1) to (5), (8), (9) and 41(1) of the Finance Act 2003(**1**) and section 102 of the Finance Act 2014(**2**) make the following Regulations:

Citation and Commencement

1. These Regulations may be cited as the Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2015 and come into force on 2nd April 2015.

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

2. The Customs (Contravention of a Relevant Rule) Regulations 2003(**3**) are amended as follows.

3. In regulation 2 (interpretation) omit all the definitions except those of—

(a) "the Act(**4**)",

(b) "the Code(**5**)",

(c) "Customs",

(d) "customs territory",

(e) "the 1994 Act(**6**)",

(f) "the Implementing Regulation(**7**)" and

(**1**) 2003 c. 14.
(**2**) 2014 c. 26.
(**3**) S.I. 2003/3113, amended by S.I. 2009/3164, S.I. 2011/2534.
(**4**) "The Act" is defined in regulation 2 of S.I. 2003/3113 to mean the Customs and Excise Management Act 1979 (c. 2).
(**5**) "The Code" is defined in regulation 2 of S.I. 2003/3113 to mean Council Regulation (EEC) No 2913/92 (OJ No L 302, 19.10.92, p 1).
(**6**) "The 1994 Act" is defined in regulation 2 of S.I. 2003/3113 to mean the Finance Act 1994 (c. 9).
(**7**) "The Implementing Regulation" is defined in regulation 2 of S.I. 2003/3113 to mean Commission Regulation (EC) No 2454/93 (OJ No L 253, 11.10.93, p 1) as it implements the Code.

(g) "the Importation Regulations".

4. In regulation 3(7) (relevant rule and amount of penalty), for "Where a person is liable to a penalty under these Regulations" substitute "Where as a consequence of these Regulations, a person is liable to a penalty under section 26 of the Finance Act 2003".

5. In the Schedule—

(a) for "Ship's Report Regulations" substitute "Ship's Report, Importation and Exportation by Sea Regulations 1981(**8**)";

(b) for "Aircraft Report Regulations" substitute "Aircraft (Customs and Excise) Regulations 1981(**9**)";

(c) omit "Article 5a of the Code and";

(d) for "Simplified Procedures" substitute "Simplified and Local Procedures";

(e) omit "Local Clearance Procedures" and the entry beneath it;

(f) for "Articles 6, 7, 85 to 87 and 90 of the Code and Articles 505 to 508 of the Implementing Regulation(**10**)" substitute "Articles 85 and 87 of the Code";

(g) omit "and Article 528 of the Implementing Regulation";

(h) omit "In respect of customs warehousing";

(i) omit the entries headed—

(i) "Article 313b(5) of the Implementing Regulation(**11**)";

(ii) "Article 313b(7) of the Implementing Regulation";

(iii) "Articles 6 and 7 of the Code and Articles 290a and 290b of the Implementing Regulation(**12**)";

(j) insert at the beginning—

"**Sections 20, 22 and 25 of the Act(13)**		
Any condition or restriction attaching to any approval given under section 20, 22 or 25 of the Act.	The approved person.	£1,000.
Section 21(1) and (3)(b) of the Act		
Except where permitted, not to cause, or permit, to land an aircraft other than at a customs and excise airport (which, in the case of flights departing	The commander of the aircraft.	£2,500.

(**8**) S.I. 1981/1260, amended by S.I. 1986/1819, S.I. 1991/2724, S.I. 1992/3095, S.I. 2011/1043.
(**9**) S.I. 1981/1259, amended by S.I. 1992/3095.
(**10**) Articles 496-592 and 799-814 were substituted by Article 1 of Commission Regulation (EC) No 993/2001 (OJ No L 141 28.05.01, p 1).
(**11**) Article 313b was substituted by Commission Regulation (EU) 177/2010 (OJ No L 52 3.3.2010, p 28).
(**12**) Article 290a and 290b were substituted by Article 1(1), (2), (3) of Commission Regulation (EC) No 402/2006 (OJ No L 70 9.3.06, p 35).
(**13**) **Sections 20, 22 and 25 were substituted by S.I. 1991/2724, regulation 6(1), (3), (6), (7) and amended by S.I. 1992/3095, regulations 3(2) and 10(1), Schedule 1, paragraph 4; section 25 was amended by S.I. 1993/3014, regulations 2(1) and (2).**

the UK, must be as specified in the clearance application), except with Customs' permission or for unavoidable cause.		
Section 21(2) of the Act(14)		
Except as permitted by Customs, not to bring into the United Kingdom, in an aircraft, at any place other than a customs and excise airport, goods being imported from within the customs territory.	The person bringing in the goods.	£2,500.
Section 21(3)(a) of the Act		
Except where permitted, not to depart on a flight to a place or area outside the United Kingdom from any place in the United Kingdom other than a customs and excise airport.	The person departing.	£2,500.
Section 21(4)(a) of the Act		
In the case of landing other than as permitted under sections 21(1) or (3), (a) to make immediate report (b) not to permit goods to be unloaded from the aircraft (c) not to permit any crew or passengers to leave its vicinity (d) to comply with any directions given by an officer.	The commander of the aircraft.	£2,500.
Section 21(4)(b) of the Act		
In the case of landing other than as permitted under sections 21(1) or (3), no passenger or crew member to leave the immediate vicinity of the aircraft without the consent of an officer or constable.	The passenger or crew member in question.	£2,500.
Section 33(1) of the Act		

(**14**) Section 21(2) was amended by S.I. 1991/2724, regulations 6(1) and (4)(b).

To allow an officer to board and inspect an aircraft and all goods and documents carried in and relating to it.	The commander of the aircraft.	£2,500.
Section 33(2) of the Act		
To permit an officer to enter and inspect an aerodrome.	The person in control of the aerodrome.	£2,500.
Section 33(3) of the Act		
To keep the prescribed records of flights to and from that aerodrome; to permit an officer to make copies and take extracts from such records.	The person in control of the aerodrome.	£2,500.
Section 34(1) of the Act(15)		
Any instructions given under section 34(1) of the Act.	The commander of the aircraft.	£2,500.
	The owner of the aircraft.	£2,500."; and

(k) insert before "Goods brought into the customs territory (United Kingdom)"—

"**Section 64(1)(16) of the Act**		
Except as permitted by Customs, no ship or aircraft requiring clearance under this section should depart from a port or customs and excise airport to a destination outside the member States and the Isle of Man, without a valid clearance.	The master of the ship.	£1,000.
	The commander of the aircraft.	£1,000.
Section 71(1) of the Act		
To deliver a report to the proper officer as directed.	The master of the ship.	£500.
Section 72(2) and (3)(b) of the Act		
Any requirement made under section 72(2) or (3)(b) of the Act.	The master of the ship.	£500.

(**15**) Section 34(1) was amended by the Isle of Man Act 1979 (c. 58), section 13, Schedule 1.
(**16**) Section 64(1) was amended by the Isle of Man Act 1979, section 13, Schedule 1 and by S.I. 1992/3095, regulation 3(7).

Section 77(1)(17) of the Act		
Any requirement made under section 77(1) of the Act.	The person of whom the requirement is made.	£1,000.
Section 78(1) of the Act		
(a) A person (P) entering the United Kingdom must, at such place and in such manner as Customs may direct, declare any thing contained in P's baggage or carried with P which P has obtained outside the United Kingdom and in respect of which P is not entitled to exemption from duty and tax by virtue of any order under section 13 of the Customs and Excise Duties (General Reliefs) Act 1979 (personal reliefs)(**18**).	Any person.	£1,000.
(b) A person (P) entering the United Kingdom must, at such place and in such manner as Customs may direct, declare any thing contained in P's baggage or carried with P which, being dutiable goods or chargeable goods, P has obtained in the United Kingdom without payment of duty or tax and in respect of which P is not entitled to exemption from duty and tax by virtue of any order under section 13 of the Customs and Excise Duties (General Reliefs) Act 1979.	Any person.	£1,000.
Section 158(1) and (3) of the Act(19)		

(**17**) Section 77(1) was amended by the Finance Act 1987, sections 10, 72(7), Schedule 16, Part III and by S.I. 1992/3095, regulation 10(1), Schedule 1, paragraph 7.

(**18**) 1979 c. 3. Section 13(1A) was inserted by section 15(1) and (2) of the Finance Act 1984 (c. 43). Section 13(3) was amended by section 15(1), (3) and (4) of that Act and by paragraph 8(1) of Schedule 1 to the Finance (No 2) Act 1992 (c. 48). Subsections (3A) to (3C) of section 13 were inserted by paragraph 8(1) of Schedule 1 to the Finance (No 2) Act 1992. Section 13(4) was amended by section 15(1) and (5) of the Finance Act 1984, S.I. 2011/1043, articles 6(1)(d) and (3) and by paragraphs 8(3) of Schedule 1 and 93 of Schedule 3 to the Finance (No 2) Act 1992.

(**19**) Section 158(3) was amended by the Criminal Justice Act 1982 (c. 48), sections 38, 46.