

C-11-11

14 November 2011

To: The Documentation Managers of all EUR1 Issuing Bodies

Dear Colleague

CUSTOMS INFORMATION PAPER (11) 94

Customs Civil Penalties: Amended Legislation

Who should read:	JCCC members and businesses involved with International Trade
What is it about:	Changes to the contraventions which can be subject to civil penalties.
When effective:	11 Nov 2011 (Export regulatory breaches) 15 Nov 2011 (General customs regulatory breaches)
Extant until/ Expires	Until further notice

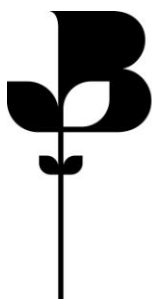
1. Background

The Security Amendment to the Community Customs Code ([Regulation 648/2005](#)), Implementing Provisions Regulation [1875/2006](#) required Member States to introduce new initiatives as a response to the increased focus on global security.

Additionally, as part of this process, existing penalties have been reviewed and where possible, simplified ones have been inserted.

As part of its response HMRC has reviewed its civil penalty regimes for contraventions relating to importations (and their associated procedures and regimes) and for contraventions relating to exports.

- I. Following consultation, changes to the relevant Statutory Instruments have been made via The Export (Penalty) (Amendment) Regulations 2011 (SI 2011/2512) (wef 11 November 2011) and The Customs (Contravention of a Relevant Rule) (Amendment) Regulations 2011 (SI 2011/2534) (wef 15 November 2011).
- II. The main changes are to the Schedules to the original Regulations (SI 2003/3113 and SI 2003/3102). The schedules specify the contraventions that are subject to penalty consideration.
- III. The schedules below reproduce both the current and the revised schedules in the above Regulations and include the “reason codes” HMRC use in correspondence with taxpayers when taking customs civil penalty action. Contraventions of Export regulations which take place after 11 November 2011 and contraventions of general customs regulations which take place after 15 November 2011 will be penalised under the revised schedules.
- IV. The main changes in the export contravention schedule are:
 - a. Reason Code 513 reflects the introduction of deadlines prior to departure for lodging customs declarations for export or re-export of goods.
 - b. Reason Code 515 reflects a failure to comply with requirements for a summary declaration at the office of exit.
 - c. Reason Code 525 reflects a failure to comply with the requirement for a summary declaration, in specific circumstances at re-exportation.
 - d. Reason Code 522 reflects the requirement that where, after presentation, goods are unloaded from one means of transport to another, the carrier must supply specific information before exiting the Community.



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For full details of the [Customs Civil Penalties](#) please look at the schedules on the HMRC web pages.

[Export Contraventions Schedule for contraventions before 11 November 2011](#)

[Export Contraventions Schedule for contraventions on or after 11 November 2011](#)

[Customs Contraventions Schedule for contraventions before 14 November 2011](#)

[Customs Contraventions Schedule for Contraventions on or after 14 November 2011](#)

3. Contacts

For exports contact Meryl Good on Meryl.good@hmrc.gsi.gov.uk

For simplified import procedures (CFSP) contact julia.griffin@hmrc.gsi.gov.uk

For the Import Control System (ICS) contact jenny.wicker@hmrc.gsi.gov.uk

Issued on the **11 November 2011** by the [JCCC Secretary](#) HMRC, Excise, Customs Stamps & Money Directorate.

If you have a question about the content of this paper please use the details provided in the Contacts section. For general HMRC queries speak to the VAT, Excise & Customs Helpline on Tel 0845 010 9000.

To find out what you can expect from us and what we expect from you go to www.hmrc.gov.uk/charter and have a look at [Your Charter](#)

Yours



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