

*Status: Point in time view as at 04/09/2021.*

*Changes to legislation: There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, SCHEDULE 6. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 6

Section 20

#### IMPORT DUTY: NOTIFICATION OF LIABILITY, PAYMENT ETC

##### *Notification of liability to pay import duty*

- 1 A liability of a person to pay import duty may not be enforced unless the person has been notified of the liability in accordance with the provision made by or under this Schedule.

##### **Commencement Information**

- I1** Sch. 6 para. 1 in force for specified purposes at 13.9.2018, see s. 57(1)(a)  
**I2** Sch. 6 para. 1 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

- 2 (1) If HMRC consider that a person is liable to pay import duty, they must notify the person of that fact specifying—
- (a) the amount of the duty,
  - (b) the circumstances giving rise to the liability, and
  - (c) the date on or before which the duty must be paid.
- (2) The notification may be given in such form and manner as HMRC consider appropriate.

##### **Commencement Information**

- I3** Sch. 6 para. 2 in force for specified purposes at 13.9.2018, see s. 57(1)(a)  
**I4** Sch. 6 para. 2 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

- 3 (1) HMRC Commissioners may by regulations make provision—
- (a) specifying cases where it is to be presumed that a person has been notified under paragraph 2 (including cases where the presumption may not be rebutted),
  - (b) specifying cases in which the duty to notify under paragraph 2 is taken to be met by the doing of some other specified act, or
  - (c) specifying cases in which neither paragraph 1 nor 2 apply.
- (2) Regulations made under sub-paragraph (1)(c)—
- (a) must contain provision for securing that the existence of a liability to pay import duty is acknowledged in some other way (for example, by the provision of documents or information to HMRC in which a person sets out or self-assesses the liability), and
  - (b) may contain any other provision that HMRC Commissioners consider appropriate for the purpose of securing the enforceability of the liability (for

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example, by requiring a guarantee to be given in respect of any liability to import duty).

**Commencement Information**

**I5** Sch. 6 para. 3 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

**I6** Sch. 6 para. 3 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

- 4 (1) The general rule is that a notification under paragraph 2 of a liability to pay import duty must be given before the end of the period of 3 years beginning with the day on which the liability was incurred.
- (2) If the liability is incurred in circumstances where, in the opinion of an HMRC officer, an offence has been committed (whether or not the offence relates in any way to import duty), the period of 3 years for notifying is extended to a period of 20 years.

**Commencement Information**

**I7** Sch. 6 para. 4 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

**I8** Sch. 6 para. 4 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

*Payment of import duty*

- 5 (1) HMRC Commissioners must make regulations about the payment of import duty.
- (2) The regulations may (among other things) make provision about—
- (a) the date on or before which a liability to pay import duty must be discharged,
  - (b) cases in which the period for discharging the liability is extended (either generally or in relation to particular cases),
  - (c) how a liability to pay import duty may be discharged, and
  - (d) interest in respect of import duty.
- (3) The provision that may be made within sub-paragraph (2)(d) includes provision—
- (a) for interest to be recoverable as if it were an amount due by way of import duty,
  - (b) determining the period during which interest is to be payable,
  - (c) for exceptions from the requirement to pay interest, and
  - (d) about the rate of interest (which may be by reference to a rate payable by the Bank of England, or by any other person, in respect of any amount).

**Commencement Information**

**I9** Sch. 6 para. 5 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

**I10** Sch. 6 para. 5 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

*Guarantees*

- 6 (1) HMRC Commissioners must make regulations about the giving of guarantees in respect of any liability to pay import duty.

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- (2) The provision that may be made by the regulations includes (among other things) provision about—
- (a) the form of a guarantee,
  - (b) the circumstances in which a guarantee is to be regarded as discharged (in full or in part), and
  - (c) the steps required to be taken by HMRC officers in cases where the guarantee is to be enforced or discharged (to any extent).

#### Commencement Information

- I11** Sch. 6 para. 6 in force for specified purposes at 13.9.2018, see s. 57(1)(a)  
**I12** Sch. 6 para. 6 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

- 7 In the case of goods declared for the free-circulation procedure, regulations under paragraph 6 must provide that, if a guarantee as to the payment of a liability to import duty is given in accordance with specified conditions, the liability is deferred until such time as is specified.

#### Commencement Information

- I13** Sch. 6 para. 7 in force for specified purposes at 13.9.2018, see s. 57(1)(a)  
**I14** Sch. 6 para. 7 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

- 8 (1) In the case of goods declared for a special Customs procedure, the provision that may be made by regulations under paragraph 6 includes provision requiring—
- (a) a guarantee to be given in respect of a liability to import duty that might be incurred in respect of particular goods declared for a special Customs procedure, or
  - (b) a guarantee (a “comprehensive guarantee”) to be given in respect of a liability to import duty that might be incurred in respect of all goods declared for a special Customs procedure.
- (2) In the case of a comprehensive guarantee, the regulations—
- (a) must provide that the guarantee is to be given only by persons for the time being authorised in accordance with the regulations, and
  - (b) may provide for the guarantee to be given in respect of only a portion of the liability to import duty that might be incurred (as determined in accordance with the regulations).
- (3) Regulations under paragraph 6 may make provision for a guarantee in respect of any liability to import duty in respect of any goods declared for a special Customs procedure to extend also to any liability to import duty in respect of any goods declared for the free-circulation procedure.

#### Commencement Information

- I15** Sch. 6 para. 8 in force for specified purposes at 13.9.2018, see s. 57(1)(a)  
**I16** Sch. 6 para. 8 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

- 9 For the purposes of paragraphs 6 to 8 any reference to a liability to import duty includes a potential liability to import duty.

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**Commencement Information**

**I17** Sch. 6 para. 9 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

**I18** Sch. 6 para. 9 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

*Repayment of import duty*

- 10 (1) HMRC Commissioners must make regulations about—
- (a) the repayment of import duty, and
  - (b) the repayment of interest paid in respect of import duty,
- in specified cases if a claim for the purpose is made and other specified conditions are met.
- (2) Among other things, the regulations may—
- (a) make provision about who is entitled to make a claim and the form of a claim (including provision for the form to be specified in a public notice given by HMRC Commissioners),
  - (b) make provision about the date on or before which a claim must be made,
  - (c) make provision as to the evidence which is to be required, or is to be sufficient, for the purpose of showing that any of the specified conditions are met,
  - (d) specify how a repayment may be made,
  - (e) require a repayment to be made only if the goods are presented to an HMRC officer, or a Customs declaration is made, on or before a specified date,
  - (f) specify cases in which simple interest is to be payable in respect of the repayment of import duty (but not in respect of the repayment of interest paid in respect of import duty), and
  - (g) provide for the recovery of amounts wrongly paid to a person under the regulations (including provision for the payment of interest on amounts recovered) but only if, at the time at which the person is notified of the requirement to repay, the original liability to pay import duty could have been enforced.
- (3) The provision that may be made as a result of sub-paragraph (2)(f) or (g) includes provision—
- (a) for interest to be payable in respect of a period beginning with a specified date,
  - (b) for exceptions from the requirement to pay interest, and
  - (c) about the rate of interest (which may be by reference to a rate payable by the Bank of England, or by any other person, in respect of any amount).

**Commencement Information**

**I19** Sch. 6 para. 10 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

**I20** Sch. 6 para. 10 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

*Remission of import duty*

- 11 HMRC Commissioners may make regulations about the remission of import duty.

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#### Commencement Information

- I21** Sch. 6 para. 11 in force for specified purposes at 13.9.2018, see s. 57(1)(a)  
**I22** Sch. 6 para. 11 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

#### *Recovery of import duty*

- 12 (1) Any amount due by way of import duty is recoverable as a debt due to the Crown.
- (2) If—
- (a) goods in respect of which a liability to import duty is incurred are condemned as forfeited, and
  - (b) the goods are not subsequently restored under section 152(b) of CEMA 1979 or sold by HMRC Commissioners,
- the amount due by way of import duty ceases to be recoverable as a debt due to the Crown.
- (3) If the goods are sold by HMRC Commissioners, the purchaser is liable to pay the debt due to the Crown (in addition to anyone else who is liable apart from this subparagraph).
- (4) This paragraph does not restrict any other way in which import duty may be recovered, whether as a result of CEMA 1979 or any other enactment.

#### Modifications etc. (not altering text)

- C1** Sch. 6 para. 12 applied (31.12.2020 for specified purposes, 4.9.2021 for specified purposes) by S.I. 2020/1605, reg. 16Q (as inserted by The Customs (Modification and Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1629), regs. 1(4)(5), 6(8); S.I. 2021/983, reg. 2)

#### Commencement Information

- I23** Sch. 6 para. 12 in force for specified purposes at 13.9.2018, see s. 57(1)(a)  
**I24** Sch. 6 para. 12 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

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