

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

## SCHEDULES

### SCHEDULE 6

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

##### *Guarantees*

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

- I1** Sch. 6 para. 6 in force for specified purposes at 13.9.2018, see s. 57(1)(a)  
**I2** 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**

- I3** Sch. 6 para. 7 in force for specified purposes at 13.9.2018, see s. 57(1)(a)  
**I4** 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

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- (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**

- I5** [Sch. 6 para. 8](#) in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)  
**I6** [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.

**Commencement Information**

- I7** [Sch. 6 para. 9](#) in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)  
**I8** [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\(a\)](#)

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