

Status: Point in time view as at 13/09/2018.

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

SCHEDULES

SCHEDULE 6

IMPORT DUTY: NOTIFICATION OF LIABILITY, PAYMENT ETC

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

- II** [Sch. 6 para. 5](#) in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

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