



Taxation (Cross-border Trade) Act 2018

2018 CHAPTER 22

PART 1

IMPORT DUTY

Administration etc

21 Customs agents

- (1) A person (“the principal”) may appoint any other person (a “Customs agent”) to act on the principal’s behalf for the purposes of this Part, and—
 - (a) the agent may make Customs declarations in the name of the principal (and in that case the agent acts as a “direct agent”), or
 - (b) the agent may make Customs declarations in the agent’s own name (and in that case the agent acts as an “indirect agent”).
- (2) The appointment of a person as a Customs agent, and the withdrawal of an appointment of a person as a Customs agent, must be disclosed to HMRC in accordance with regulations made by HMRC Commissioners.
- (3) The effect of an appointment of a person as a Customs agent is that anything done under, or otherwise for the purposes of, this Part by, or in relation to, the agent is regarded as done under, or otherwise for the purposes of, this Part by, or in relation to, the principal (and not by the agent).
- (4) There is an exception to this rule if a Customs agent acts as an indirect agent (and see also section 37(8)(b)).
- (5) In that case, the indirect agent is liable to import duty in accordance with section 6(1) (and the principal is also liable to import duty in accordance with section 6(3)(a)).
- (6) If a Customs agent acts as a direct agent, the agent is also liable to import duty if—
 - (a) the agent acts at time when the appointment has not been disclosed to HMRC as mentioned in subsection (2),

Status: This is the original version (as it was originally enacted).

- (b) the agent acts at a time when the appointment of the person as a Customs agent has been withdrawn,
 - (c) the agent otherwise purports to act on behalf of the principal when the agent has no authority to do so, or
 - (d) a liability to import duty is incurred by reference to the importation of goods declared for a Customs procedure and the declaration was not made in accordance with regulations under paragraph 9 of Schedule 1 (simplified Customs declarations).
- (7) HMRC Commissioners may by regulations make further provision about Customs agents for the purposes of import duty.
- (8) Each of the following is an example of the kind of provision that may be made by the regulations—
- (a) provision requiring persons to be eligible for appointment as Customs agents only if an HMRC officer has approved the appointment, and
 - (b) provision specifying the criteria for approving the appointment (including provision for the criteria to be specified in a public notice given by HMRC Commissioners).