



Taxation (Cross-border Trade) Act 2018

2018 CHAPTER 22

PART 1

IMPORT DUTY

Person liable to import duty

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- (1) If a Customs declaration is made in respect of any chargeable goods, the person in whose name the declaration is made is the person liable to import duty in respect of the goods.
- (2) If a liability to import duty is incurred as a result of section 5 in respect of any chargeable goods, any person who is in possession or control of the goods when they enter the United Kingdom is liable to import duty in respect of the goods.
- (3) In addition to any person liable as a result of subsection (1) or (2), each of the following persons is liable to import duty—
 - (a) a person on whose behalf a Customs declaration is made,
 - (b) a person liable as a result of provision made by section 21(6) (Customs agents),
 - (c) a person liable as a result of provision made under paragraph 21 of Schedule 2 (special Customs procedures), and
 - (d) a person otherwise involved in a breach of a relevant Customs obligation.
- (4) For this purpose a person is otherwise involved in a breach of a relevant Customs obligation if—
 - (a) the person provides false information in connection with a chargeable Customs declaration and the person knew, or ought reasonably to have known, that the information was false,
 - (b) the person (“A”) acted (whether as a Customs agent or otherwise) on behalf of another person who breached a relevant Customs obligation and A knew, or ought reasonably to have known, of the breach by that other person,

Status: This is the original version (as it was originally enacted).

- (c) the person participated in, or was otherwise involved in, a breach of a relevant Customs obligation and knew, or ought reasonably to have known, of the breach, or
 - (d) the person possesses or controls the goods at a time when there has been a breach of a relevant Customs obligation and the person knew, or ought reasonably to have known, of the breach.
- (5) For the purposes of subsection (4)(a) a person (“P”) provides “false information in connection with a chargeable Customs declaration” if—
- (a) P provides information to another person to enable that other person to make a Customs declaration,
 - (b) that other person makes the declaration, and
 - (c) the information provided by P is false.
- (6) For the purposes of subsection (4) there is “a breach of a relevant Customs obligation” if—
- (a) there is a breach of a requirement imposed on any person that results in a liability to import duty, or
 - (b) circumstances otherwise arise that result in a liability to import duty,
- and, in a case within paragraph (b) of this subsection, references to knowledge of the breach are to knowledge of those circumstances.
- (7) If two or more persons are liable to import duty in any case, those persons are jointly and severally liable to import duty in that case.