

Status: Point in time view as at 13/09/2018.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: Eligibility of persons to make Customs declarations. (See end of Document for details)

SCHEDULES

SCHEDULE 1

CUSTOMS DECLARATIONS

Eligibility of persons to make Customs declarations

- 2 (1) A person may make a Customs declaration in respect of any chargeable goods if—
- (a) the person is able to present the goods to Customs on import, or
 - (b) the person is able to secure that the goods are presented to Customs on import.
- (2) HMRC Commissioners may by regulations provide that, in addition to meeting the requirements of sub-paragraph (1), persons may make Customs declarations only if—
- (a) they are established in the United Kingdom or a specified place outside the United Kingdom,
 - (b) they otherwise have a specified connection to the United Kingdom or to a specified place outside the United Kingdom, or
 - (c) they meet any other specified conditions.

Commencement Information

II Sch. 1 para. 2 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

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