

Status: Point in time view as at 13/09/2018.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: Form of Customs declarations and how they are made. (See end of Document for details)

SCHEDULES

SCHEDULE 1

CUSTOMS DECLARATIONS

Form of Customs declarations and how they are made

- 4 The general rule is that a Customs declaration—
- (a) must be made in an electronic form specified in a public notice given by HMRC Commissioners, and
 - (b) must be submitted or otherwise made available to HMRC electronically in accordance with provision made by a public notice given by HMRC Commissioners.

Commencement Information

11 Sch. 1 para. 4 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

- 5 (1) In cases specified in a public notice given by HMRC Commissioners, a Customs declaration may be made in writing (otherwise than in electronic form) in a form specified in the notice.
- (2) In those cases, the declaration must be submitted or otherwise made available to HMRC in accordance with provision made by a public notice given by HMRC Commissioners.

Commencement Information

12 Sch. 1 para. 5 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

- 6 (1) In cases specified in a public notice given by HMRC Commissioners, a Customs declaration—
- (a) may be made orally, or
 - (b) may be made by conduct.
- (2) HMRC Commissioners may by regulations make provision for altering or supplementing the operation of the customs duty provisions in any case where a Customs declaration is made orally or by conduct.
- (3) Among other things, the regulations may include provision—
- (a) disapplying any requirement under the customs duty provisions,
 - (b) treating anything done, or omitted to be done, as meeting any condition imposed under the customs duty provisions,
 - (c) restricting or excluding the exercise of a power conferred under the customs duty provisions, or
 - (d) requiring any person to provide documents or information to HMRC.

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(4) In this paragraph “the customs duty provisions” means any provision made by or under—

- (a) this Part, or
- (b) CEMA 1979, or any other enactment, so far as relating to any duty of customs.

Commencement Information

I3 [Sch. 1 para. 6](#) in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

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