

Status: Point in time view as at 13/09/2018.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: Releasing and discharging goods to and from Customs procedures. (See end of Document for details)

SCHEDULES

SCHEDULE 1

CUSTOMS DECLARATIONS

Releasing and discharging goods to and from Customs procedures

- 17 (1) Once chargeable goods are declared for a Customs procedure, the goods remain subject to the control of any HMRC officer until the procedure is discharged.
- (2) If goods are declared for the free-circulation procedure, the goods are released to the procedure—
- (a) when the import duty is paid, or
 - (b) if satisfactory payment arrangements are in place, when the declaration is accepted by HMRC.
- (3) For this purpose “satisfactory payment arrangements” are in place only if—
- (a) an approved guarantee for the payment of import duty has effect in relation to the goods, or
 - (b) HMRC are, in cases specified in a public notice given by HMRC Commissioners, otherwise satisfied, by reference to matters specified in the notice, that the import duty will be paid.
- (4) The goods are discharged from the free-circulation procedure when HMRC notify the person making the declaration that the goods are discharged from the procedure.
- (5) Consequently, at that point—
- (a) the goods cease to be chargeable goods, and
 - (b) the goods cease to be subject to control of an HMRC officer,
- but nothing in this sub-paragraph prevents the subsequent exercise of a power of to verify the declaration under paragraph 13.
- (6) If the goods are declared for a special Customs procedure, the goods are released to the procedure at whichever is the later of the following times—
- (a) the time at which HMRC accept the declaration, or
 - (b) if the procedure is one requiring the person making the declaration to be authorised, the time determined in accordance with paragraph 1(2)(f) of Schedule 2 as the time from which the procedure may be used in respect of the goods.
- (7) Once goods are released to a special Customs procedure—
- (a) the goods are subject to the provision made by or under Schedule 2, and
 - (b) the procedure continues to have effect until it is discharged in accordance with the provision made by or under that Schedule.

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Commencement Information

II [Sch. 1 para. 17](#) in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

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