

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Cross Heading: Time at which Customs declarations required or authorised to be made. (See end of Document for details)

SCHEDULES

SCHEDULE 1

CUSTOMS DECLARATIONS

Modifications etc. (not altering text)

- C1** Sch. 1 modified (31.12.2020) by [The Customs \(Managed Transition Procedure\) \(EU Exit\) Regulations 2019 \(S.I. 2019/487\)](#), regs. 1(2)(3), **5(5)** (with reg. 7); S.I. 2020/1643, reg. 2, Sch.

Time at which Customs declarations required or authorised to be made

- 3 (1) HMRC Commissioners may by regulations make provision requiring, in specified cases, a Customs declaration to be made in respect of any goods before they are imported into the United Kingdom.
- (2) A Customs declaration may be made in other cases in respect of any goods before they are imported into the United Kingdom, but the declaration is treated as withdrawn if the goods are not presented to Customs on import within the permitted period.
- (3) For this purpose “the permitted period” means—
- (a) the period of 30 days beginning with the day on which the declaration is made, or
 - (b) such longer or shorter period as may be specified in a public notice given by HMRC Commissioners.
- (4) If—
- (a) a Customs declaration is required to be made in respect of any goods before they are imported into the United Kingdom, and
 - (b) the requirement to make the declaration still falls to be complied with when the goods are imported,
- the goods are liable to forfeiture at the time of importation.
- (5) HMRC Commissioners may make regulations for the purposes of this paragraph.
- (6) Each of the following is an example of the kind of provision that may be made by the regulations—
- (a) provision requiring a person in possession or control of any goods to have evidence of the making of a Customs declaration and to produce (on request) the evidence to an HMRC officer,
 - (b) provision for the evidence mentioned in paragraph (a) to be of a type, and in a form, specified in the regulations or in a public notice given by HMRC Commissioners,

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- (c) provision requiring, after a Customs declaration is made in respect of any goods, the giving of a notification in respect of the goods to HMRC in accordance with the regulations, and
- (d) provision treating, in specified cases, a requirement to make a Customs declaration before the time at which any goods are imported as if it had been met if a Customs declaration is made at a later time in accordance with the regulations.

Modifications etc. (not altering text)

- C1** Sch. 1 paras. 1-17 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **27**; [S.I. 2020/1643](#), reg. 2, Sch.
- C2** Sch. 1 paras. 1-17 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **20**; [S.I. 2020/1643](#), reg. 2, Sch.

Commencement Information

- I1** Sch. 1 para. 3 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
- I2** Sch. 1 para. 3 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), **reg. 4(a)**

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