

Status: Point in time view as at 13/09/2018.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, Paragraph 14. (See end of Document for details)

SCHEDULES

SCHEDULE 1

CUSTOMS DECLARATIONS

Verification of Customs declarations

- 14 (1) This paragraph applies if an HMRC officer considers at any time that there is an inaccuracy in a Customs declaration (including as a result of an inaccuracy in a document accompanying it).
- (2) The officer—
- (a) must notify the person making the declaration of the inaccuracy, and
 - (b) must correct the declaration, or direct the person who has made the declaration or any other appropriate person to make the necessary corrections.
- (3) Any liability to import duty in respect of any goods is determined on the basis of the information contained in the Customs declaration as corrected (or required to be corrected) under this paragraph.
- (4) A notification is not required to be given under sub-paragraph (2)(a) if an HMRC officer considers that doing so might prejudice an investigation that could result in legal proceedings (whether or not involving the person who would otherwise be notified).

Commencement Information

II Sch. 1 para. 14 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

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