

Changes to legislation: There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Paragraph 2. (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.

Eligibility of persons to make Customs declarations

- 2 (1) A person may make a Customs declaration in respect of any chargeable goods if—
- the person is able to present the goods to Customs on import, or
 - 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—
- they are established [^{F1}in, or outside, a specified place],
 - they otherwise have [^{F2}, or do not have,] a specified connection to [^{F3}a specified place], or
 - they meet any other specified conditions.

Textual Amendments

- F1** Words in Sch. 1 para. 2(2)(a) substituted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), **Sch. 1 para. 8(3)(a)** (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, reg. 9
- F2** Words in Sch. 1 para. 2(2)(b) inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), **Sch. 1 para. 8(3)(b)(i)** (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, reg. 9
- F3** Words in Sch. 1 para. 2(2)(b) substituted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), **Sch. 1 para. 8(3)(b)(ii)** (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, reg. 9

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

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I2 Sch. 1 para. 2 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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