

Status: Point in time view as at 31/12/2020.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, PART 1. (See end of Document for details)

SCHEDULES

SCHEDULE 2

SPECIAL CUSTOMS PROCEDURES

PART 1

ENTITLEMENT TO DECLARE GOODS FOR SPECIAL CUSTOMS PROCEDURES

- 1 (1) HMRC Commissioners may by regulations make provision entitling a person to declare goods for a special Customs procedure only if—
 - (a) the person is authorised in accordance with provision made by or under the regulations, and
 - (b) any other specified conditions are met in relation to the making of the declaration (for example, the giving of information or documents to HMRC).
- (2) The provision that the regulations may make in respect of authorisations includes (among other things)—
 - (a) provision for an authorisation to be granted only to persons established (as determined in accordance with provision made by the regulations) [^{F1}in, or outside, a specified place],
 - (b) provision for an authorisation to be granted only to persons meeting such other conditions as to their suitability as may be specified (which may be framed by reference to the judgment of any person),
 - (c) provision specifying other criteria for the granting of authorisations,
 - (d) provision about the period for which an authorisation is to have effect,
 - (e) provision making the grant of the authorisation subject to conditions specified in the authorisation (which may be framed by reference to a document published by HMRC Commissioners) or in the regulations,
 - (f) provision for determining the time from which a special Customs procedure may be used in respect of any goods (including provision for the time to be determined in accordance with provision made by the authorisation),
 - (g) provision for treating the making of a declaration as an application for authorisation,
 - (h) provision for treating an application for authorisation (including one as a result of paragraph (g)) as granted in specified cases, and
 - (i) provision granting an authorisation (a “retrospective authorisation”) with effect from a time before the application for it is made.
- (3) If the Treasury consider it appropriate for the regulations to contain an economic condition applicable to a qualifying case, they may give directions to HMRC Commissioners requiring them to make regulations containing such a condition.
- (4) For this purpose—

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“an economic condition”, in relation to any goods, means a condition designed to secure that an authorisation is granted only if its granting would not adversely affect the interests of producers in the United Kingdom of the goods, and

“qualifying case” means a case where—

- (a) a person is authorised to declare goods for an inward processing procedure, or
- (b) a person is granted a retrospective authorisation.

Textual Amendments

- F1** Words in Sch. 2 para. 1(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. 9\(2\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 9

Commencement Information

- I1** Sch. 2 para. 1 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
- I2** Sch. 2 para. 1 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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