

*Status: Point in time view as at 31/12/2020.*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: Other requirements in relation to transit procedure. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 2

#### SPECIAL CUSTOMS PROCEDURES

#### PART 3

##### TRANSIT PROCEDURE

###### *Other requirements in relation to transit procedure*

- 6 (1) HMRC Commissioners may by regulations make provision imposing any other requirements on any person in relation to a transit procedure in respect of goods declared for the procedure.
- (2) Each of the following is an example of the kind of requirements that may be imposed by the regulations—
- (a) a requirement for the goods to be in a specified condition at specified times,
  - (b) a requirement for the goods to be identified by reference to specified documents and for the documents to accompany the goods,
  - (c) a requirement for a person to permit the inspection of the goods, the means of transport by which the goods are moved and the documents mentioned in paragraph (b), and
  - (d) a requirement imposed on any person for the purposes of, or in connection with, implementing any international arrangement to which Her Majesty's government in the United Kingdom is a party.

#### **Commencement Information**

**11** Sch. 2 para. 6 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

**12** Sch. 2 para. 6 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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