

Status: Point in time view as at 04/03/2019.

Changes to legislation: There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Cross Heading: Meaning of goods declared for “an inward processing procedure” in the standard form. (See end of Document for details)

SCHEDULES

SCHEDULE 2

SPECIAL CUSTOMS PROCEDURES

PART 4

INWARD PROCESSING PROCEDURE

Meaning of goods declared for “an inward processing procedure” in the standard form

- 9 (1) A declaration of goods for “an inward processing procedure” in the standard form is a declaration—
- (a) that the goods are to be imported into the United Kingdom in order to be processed there,
 - (b) that the processing is to take place during a temporary period,
 - (c) that the processing is to consist of qualifying processing activities, and
 - (d) that the processing of the goods is to be carried out in accordance with requirements imposed on any person by or under regulations made by HMRC Commissioners.
- (2) The temporary period during which the processing is to take place is the period specified in a notice given to the person making the declaration by an HMRC officer.
- (3) That period may be subsequently extended (or further extended) by another notice given as mentioned in sub-paragraph (2).
- (4) For the purposes of this paragraph processing “consists of qualifying processing activities” in relation to any goods if—
- (a) the processing is the repair of the goods,
 - (b) the processing of the goods (“the imported goods”) results in the production or manufacture of other goods in which the imported goods can be identified,
 - (c) the processing is the use of production accessories, or
 - (d) the processing is the destruction of the goods.
- (5) If an inward processing procedure in the standard form has effect in relation to any goods, the goods may be exported in accordance with the applicable export provisions for a temporary period for processing outside the United Kingdom without discharging the procedure.
- (6) The inward processing procedure in the standard form is not discharged in accordance with sub-paragraph (5) only if—
- (a) the processing of the goods outside the United Kingdom is carried out in accordance with requirements imposed on any person by or under regulations made by HMRC Commissioners,

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- (b) the processing takes place during a period specified in a notice given to the person making the declaration by an HMRC officer (and sub-paragraph (3) also applies for the purposes of this sub-paragraph), and
 - (c) any other conditions specified in regulations made by HMRC Commissioners are met.
- (7) The requirements that may be imposed by regulations under this paragraph include—
- (a) requirements that any processing of a specified description of any goods must result in the production or manufacture of the approved quantity of other goods, and
 - (b) requirements that any processing is to be carried out only by persons of a specified description.
- (8) For the purposes of sub-paragraph (7)(a) “the approved quantity of other goods” means a quantity of the other goods that is determined by reference to a specified methodology.
- (9) The provision that may be made by the regulations about a methodology includes provision for the methodology—
- (a) to be framed by reference to average production or manufacture of goods over a period,
 - (b) to apply generally to specified cases, or
 - (c) to be set by an HMRC officer or chosen by the person who has declared the goods for an inward processing procedure in the standard form (subject to other provision in the regulations limiting the choice).

Commencement Information

II Sch. 2 para. 9 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

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