

Status: Point in time view as at 13/09/2018.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, Cross Heading: Meaning of goods declared for “an inward processing procedure” in the supplementary 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 supplementary form

- 11 A declaration of goods for “an inward processing procedure” in the supplementary form is a declaration—
- (a) that the goods are to be subject to any operation designed to secure that they comply with requirements that must be met before the goods can lawfully be released for free circulation in the United Kingdom, or
 - (b) that the goods are to be subject to any operation designed to preserve them, improve their appearance or marketable quality or otherwise prepare them for distribution or resale.

Commencement Information

- 11** [Sch. 2 para. 11](#) in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

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