

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 [^{F1}Great Britain,]
 - [^{F2}(aa) 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 in accordance with Union customs legislation to a procedure corresponding to the free-circulation procedure, 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.

Textual Amendments

- F1** Words in Sch. 2 para. 11(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(5)(a)** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9
- F2** Sch. 2 para. 11(aa) 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. 9(5)(b)** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9

Modifications etc. (not altering text)

- C1** Sch. 2 para. 11(a) modified (31.12.2020) by The Customs (Crown Dependencies Customs Union) (EU Exit) Regulations 2019 (S.I. 2019/385), regs. 1(2), **3(6)** (with reg. 2); S.I. 2020/1643, reg. 2, **Sch.** (as amended by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), **40(2)(3)**; S.I. 2020/1643, reg. 2, **Sch.**)

Commencement Information

- I1** Sch. 2 para. 11 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
- I2** Sch. 2 para. 11 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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