

SCHEDULES

SCHEDULE 2

SPECIAL CUSTOMS PROCEDURES

PART 4

INWARD PROCESSING PROCEDURE

Requirements in relation to inward processing procedure in the supplementary form

- 12 (1) HMRC Commissioners may by regulations make provision imposing requirements on any person in relation to an inward processing procedure in the supplementary form in respect of goods declared for the procedure.
- (2) The provision that may be made by the regulations includes provision that may be made by or under paragraph 9 or 10.

Commencement Information

- I1** Sch. 2 para. 12 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
- I2** Sch. 2 para. 12 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Cross Heading: Requirements in relation to inward processing procedure in the supplementary form.