
Changes to legislation: There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018,
Cross Heading: Changes in nature of goods while subject to a special Customs procedure etc. (See end of Document for details)

SCHEDULES

SCHEDULE 2

SPECIAL CUSTOMS PROCEDURES

PART 7

SUPPLEMENTARY PROVISIONS

Changes in nature of goods while subject to a special Customs procedure etc

- 22 (1) If at any time while a special Customs procedure has effect in relation to any goods—
- (a) there is a change in the goods, and
 - (b) a liability to import duty is incurred,
- HMRC Commissioners may by regulations make provision for determining the liability by reference to the goods as they stood when the declaration for the procedure was made (and not when the liability is incurred).
- (2) The regulations—
- (a) may apply only in relation to a special Customs procedure of a specified description, and
 - (b) may provide for their application to be limited to cases where an HMRC officer considers that the regulations ought to apply.
- (3) In the case of goods declared for a special Customs procedure, HMRC Commissioners may make provision by regulations for altering the value of the goods for the purposes of import duty so as to take account of things done after the declaration is made.
- (4) The regulations may provide—
- (a) for the alteration to be applicable only in relation to special Customs procedures of a specified description and only in relation to things done of a specified description, and
 - (b) for the amount of the alteration to be determined in accordance with the regulations.
- (5) Except as provided for by—
- (a) the preceding provisions of this paragraph, or
 - (b) provision made in regulations made by HMRC Commissioners,
- if there is a change in any goods at any time while a special Customs procedure has effect in relation to the goods, the goods are to be regarded nonetheless as the same goods for the purposes of any provision made by or under this Part of this Act.
- (6) For the purposes of this paragraph it does not matter—

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- (a) whether a change in any goods is a change in their nature or in any other respect, or
- (b) whether a change in any goods is as a result of their incorporation into any other goods or anything else.

Commencement Information

I1 Sch. 2 para. 22 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I2 Sch. 2 para. 22 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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