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**Changes to legislation:** There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018,  
Cross Heading: Liability to import duty imposed on persons other than declarant etc. (See end of Document for details)

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# SCHEDULES

## SCHEDULE 2

### SPECIAL CUSTOMS PROCEDURES

#### PART 7

##### SUPPLEMENTARY PROVISIONS

*Liability to import duty imposed on persons other than declarant etc*

- 21 (1) HMRC Commissioners may by regulations impose a liability to import duty on any person who, at any time while a special Customs procedure has effect, breaches a requirement imposed on the person by provision made by or under this Schedule.
- (2) The regulations may provide for cases in which the person is not liable to import duty even though the person breaches a requirement.

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#### Commencement Information

- I1** Sch. 2 para. 21 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
- I2** Sch. 2 para. 21 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: Liability to import duty imposed on persons other than declarant etc.