

Changes to legislation: There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Cross Heading: Notification of liability to pay import duty. (See end of Document for details)

SCHEDULES

SCHEDULE 6 **U.K.**

IMPORT DUTY: NOTIFICATION OF LIABILITY, PAYMENT ETC

Notification of liability to pay import duty

- 1 A liability of a person to pay import duty may not be enforced unless the person has been notified of the liability in accordance with the provision made by or under this Schedule.

Commencement Information

- I1** Sch. 6 para. 1 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
I2 Sch. 6 para. 1 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

- 2 (1) If HMRC consider that a person is liable to pay import duty, they must notify the person of that fact specifying—
- (a) the amount of the duty,
 - (b) the circumstances giving rise to the liability, and
 - (c) the date on or before which the duty must be paid.
- (2) The notification may be given in such form and manner as HMRC consider appropriate.

Commencement Information

- I3** Sch. 6 para. 2 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
I4 Sch. 6 para. 2 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

- 3 (1) HMRC Commissioners may by regulations make provision—
- (a) specifying cases where it is to be presumed that a person has been notified under paragraph 2 (including cases where the presumption may not be rebutted),
 - (b) specifying cases in which the duty to notify under paragraph 2 is taken to be met by the doing of some other specified act, or
 - (c) specifying cases in which neither paragraph 1 nor 2 apply.
- (2) Regulations made under sub-paragraph (1)(c)—
- (a) must contain provision for securing that the existence of a liability to pay import duty is acknowledged in some other way (for example, by the provision of documents or information to HMRC in which a person sets out or self-assesses the liability), and
 - (b) may contain any other provision that HMRC Commissioners consider appropriate for the purpose of securing the enforceability of the liability (for

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example, by requiring a guarantee to be given in respect of any liability to import duty).

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Commencement Information

I5 Sch. 6 para. 3 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I6 Sch. 6 para. 3 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

- 4 (1) The general rule is that a notification under paragraph 2 of a liability to pay import duty must be given before the end of the period of 3 years beginning with the day on which the liability was incurred.
- (2) If the liability is incurred in circumstances where, in the opinion of an HMRC officer, an offence has been committed (whether or not the offence relates in any way to import duty), the period of 3 years for notifying is extended to a period of 20 years.

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Commencement Information

I7 Sch. 6 para. 4 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I8 Sch. 6 para. 4 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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