

Status: Point in time view as at 13/09/2018.

Changes to legislation: There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Paragraph 10. (See end of Document for details)

SCHEDULES

SCHEDULE 6

IMPORT DUTY: NOTIFICATION OF LIABILITY, PAYMENT ETC

Repayment of import duty

- 10 (1) HMRC Commissioners must make regulations about—
- (a) the repayment of import duty, and
 - (b) the repayment of interest paid in respect of import duty,
- in specified cases if a claim for the purpose is made and other specified conditions are met.
- (2) Among other things, the regulations may—
- (a) make provision about who is entitled to make a claim and the form of a claim (including provision for the form to be specified in a public notice given by HMRC Commissioners),
 - (b) make provision about the date on or before which a claim must be made,
 - (c) make provision as to the evidence which is to be required, or is to be sufficient, for the purpose of showing that any of the specified conditions are met,
 - (d) specify how a repayment may be made,
 - (e) require a repayment to be made only if the goods are presented to an HMRC officer, or a Customs declaration is made, on or before a specified date,
 - (f) specify cases in which simple interest is to be payable in respect of the repayment of import duty (but not in respect of the repayment of interest paid in respect of import duty), and
 - (g) provide for the recovery of amounts wrongly paid to a person under the regulations (including provision for the payment of interest on amounts recovered) but only if, at the time at which the person is notified of the requirement to repay, the original liability to pay import duty could have been enforced.
- (3) The provision that may be made as a result of sub-paragraph (2)(f) or (g) includes provision—
- (a) for interest to be payable in respect of a period beginning with a specified date,
 - (b) for exceptions from the requirement to pay interest, and
 - (c) about the rate of interest (which may be by reference to a rate payable by the Bank of England, or by any other person, in respect of any amount).

Commencement Information

II Sch. 6 para. 10 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

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