

---

*Changes to legislation:* There are currently no known outstanding effects for the  
Taxation (Cross-border Trade) Act 2018, Paragraph 4. (See end of Document for details)

---

## SCHEDULES

### SCHEDULE 6

#### IMPORT DUTY: NOTIFICATION OF LIABILITY, PAYMENT ETC

##### *Notification of liability to pay import duty*

- 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.

---

#### **Commencement Information**

- I1** [Sch. 6 para. 4](#) in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
- I2** [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\(a\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Paragraph 4.