



# Taxation (Cross-border Trade) Act 2018

## 2018 CHAPTER 22

### PART 1

#### IMPORT DUTY

##### *Incurring of liability to import duty*

### **3 Obligation to declare goods for a Customs procedure on import**

- (1) Chargeable goods which are presented to Customs on import must be declared for a Customs procedure by the making of a Customs declaration.
- (2) It is the Customs procedure for which the goods are declared that determines when a liability to import duty is incurred.
- (3) The Customs procedures for which chargeable goods may be declared are as follows—
  - (a) a procedure under which the goods are released for free circulation in [<sup>F1</sup>Great Britain] (referred to in this Part as “the free-circulation procedure”), or
  - (b) a special Customs procedure.
- (4) In this Part “special Customs procedure” means—
  - (a) a storage procedure,
  - (b) a transit procedure,
  - (c) an inward processing procedure, or
  - (d) an authorised use procedure or temporary admission procedure.
- (5) Schedule 1 makes provision about—
  - (a) the period within which Customs declarations are required to be made (and associated matters),
  - (b) the making, amendment or withdrawal of Customs declarations,
  - (c) the acceptance of Customs declarations by HMRC,
  - (d) the verification of Customs declarations by HMRC officers, and
  - (e) the release of goods to, and the discharge of goods from, Customs procedures.

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**Changes to legislation:** There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Section 3. (See end of Document for details)

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(6) Schedule 2 makes further provision about special Customs procedures.

#### Textual Amendments

- F1** Words in s. 3(3)(a) substituted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), **Sch. 1 para. 2** (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, reg. 9

#### Modifications etc. (not altering text)

- C1** S. 3 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **20**; S.I. 2020/1643, reg. 2, Sch.
- C2** S. 3 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **27**; S.I. 2020/1643, reg. 2, Sch.
- C3** S. 3 applied (15.12.2023) by S.I. 2019/855, **reg. 60GAA(7)** (as inserted by [The Russia \(Sanctions\) \(EU Exit\) \(Amendment\) \(No. 4\) Regulations 2023 \(S.I. 2023/1364\)](#), regs. 1(3), **13**)

#### Commencement Information

- I1** S. 3 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
- I2** S. 3 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, Section 3.