

Changes to legislation: Taxation (Cross-border Trade) Act 2018, SCHEDULE 1 is up to date with all changes known to be in force on or before 11 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 1

Section 3(5)

CUSTOMS DECLARATIONS

Modifications etc. (not altering text)

- C1** Sch. 1 modified (31.12.2020) by [The Customs \(Managed Transition Procedure\) \(EU Exit\) Regulations 2019 \(S.I. 2019/487\)](#), regs. 1(2)(3), **5(5)** (with reg. 7); S.I. 2020/1643, reg. 2, Sch.

Presentation of goods to Customs and period for making Customs declaration etc

- 1 (1) Goods must be presented to Customs on import and a Customs declaration in respect of the goods must be made before the end of the period of 90 days beginning with the day on which the goods are so presented.
- (2) The goods are subject to the control of any HMRC officer as soon as they are imported into the United Kingdom.
- (3) The control that may be exercised by the officer includes, in particular, requiring the goods to be moved to, and stored in, any place approved as a temporary storage facility under section 25 or 25A of CEMA 1979.
- (4) The obligation to make a Customs declaration in respect of any goods is extinguished if—
- (a) the goods are exported from the United Kingdom [^{F1}, or removed to Northern Ireland,] before the 90 day period ends, and
 - (b) [^{F2}in the case of goods exported from the United Kingdom,] the export is made in accordance with the applicable export provisions.
- (5) If the obligation to make a Customs declaration still falls to be complied with when the 90 day period ends, the goods—
- (a) are then liable to forfeiture (see Part 11 of CEMA 1979), and
 - (b) cease to be subject to sub-paragraph (2).
- (6) The provision made by this paragraph is subject to paragraph 3.
- (7) HMRC Commissioners may by regulations make further provision for the purposes of this paragraph.
- (8) Among other things, the regulations may make—
- (a) provision for cases in which goods are not required to be presented to Customs on import,
 - (b) provision about the person who must present goods to Customs on import,
 - (c) provision requiring the making of a separate declaration in respect of the storage of goods subject to sub-paragraph (2), and

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- (d) provision restricting the extent to which goods subject to that sub-paragraph may generally be handled, or otherwise dealt with, by any person.

Textual Amendments

- F1** Words in Sch. 1 para. 1(4)(a) inserted (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. 8\(2\)\(a\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, reg. 9
- F2** Words in Sch. 1 para. 1(4)(b) inserted (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. 8\(2\)\(b\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, reg. 9

Modifications etc. (not altering text)

- C2** Sch. 1 paras. 1-17 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** Sch. 1 paras. 1-17 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.

Commencement Information

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

Eligibility of persons to make Customs declarations

- 2 (1) A person may make a Customs declaration in respect of any chargeable goods if—
- the person is able to present the goods to Customs on import, or
 - the person is able to secure that the goods are presented to Customs on import.
- (2) HMRC Commissioners may by regulations provide that, in addition to meeting the requirements of sub-paragraph (1), persons may make Customs declarations only if—
- they are established [^{F3}in, or outside, a specified place],
 - they otherwise have [^{F4}, or do not have,] a specified connection to [^{F5a}a specified place], or
 - they meet any other specified conditions.

Textual Amendments

- F3** Words in Sch. 1 para. 2(2)(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. 8\(3\)\(a\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, reg. 9
- F4** Words in Sch. 1 para. 2(2)(b) inserted (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. 8\(3\)\(b\) \(i\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, reg. 9
- F5** Words in Sch. 1 para. 2(2)(b) 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. 8\(3\)\(b\) \(ii\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, reg. 9

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Modifications etc. (not altering text)

- C2** Sch. 1 paras. 1-17 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** Sch. 1 paras. 1-17 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.

Commencement Information

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

Time at which Customs declarations required or authorised to be made

- 3 (1) HMRC Commissioners may by regulations make provision requiring, in specified cases, a Customs declaration to be made in respect of any goods before they are imported into the United Kingdom.
- (2) A Customs declaration may be made in other cases in respect of any goods before they are imported into the United Kingdom, but the declaration is treated as withdrawn if the goods are not presented to Customs on import within the permitted period.
- (3) For this purpose “the permitted period” means—
- (a) the period of 30 days beginning with the day on which the declaration is made, or
 - (b) such longer or shorter period as may be specified in a public notice given by HMRC Commissioners.
- (4) If—
- (a) a Customs declaration is required to be made in respect of any goods before they are imported into the United Kingdom, and
 - (b) the requirement to make the declaration still falls to be complied with when the goods are imported,
- the goods are liable to forfeiture at the time of importation.
- (5) HMRC Commissioners may make regulations for the purposes of this paragraph.
- (6) Each of the following is an example of the kind of provision that may be made by the regulations—
- (a) provision requiring a person in possession or control of any goods to have evidence of the making of a Customs declaration and to produce (on request) the evidence to an HMRC officer,
 - (b) provision for the evidence mentioned in paragraph (a) to be of a type, and in a form, specified in the regulations or in a public notice given by HMRC Commissioners,
 - (c) provision requiring, after a Customs declaration is made in respect of any goods, the giving of a notification in respect of the goods to HMRC in accordance with the regulations, and
 - (d) provision treating, in specified cases, a requirement to make a Customs declaration before the time at which any goods are imported as if it had been met if a Customs declaration is made at a later time in accordance with the regulations.

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Modifications etc. (not altering text)

- C2** Sch. 1 paras. 1-17 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** Sch. 1 paras. 1-17 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.

Commencement Information

- I5** Sch. 1 para. 3 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
- I6** Sch. 1 para. 3 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), **reg. 4(a)**

Form of Customs declarations and how they are made

- 4 The general rule is that a Customs declaration—
- (a) must be made in an electronic form specified in a public notice given by HMRC Commissioners, and
 - (b) must be submitted or otherwise made available to HMRC electronically in accordance with provision made by a public notice given by HMRC Commissioners.

Modifications etc. (not altering text)

- C2** Sch. 1 paras. 1-17 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** Sch. 1 paras. 1-17 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.

Commencement Information

- I7** Sch. 1 para. 4 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
- I8** Sch. 1 para. 4 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), **reg. 4(a)**

- 5 (1) In cases specified in a public notice given by HMRC Commissioners, a Customs declaration may be made in writing (otherwise than in electronic form) in a form specified in the notice.
- (2) In those cases, the declaration must be submitted or otherwise made available to HMRC in accordance with provision made by a public notice given by HMRC Commissioners.

Modifications etc. (not altering text)

- C2** Sch. 1 paras. 1-17 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** Sch. 1 paras. 1-17 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.

Commencement Information

- I9** Sch. 1 para. 5 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
- I10** Sch. 1 para. 5 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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- 6 (1) In cases specified in a public notice given by HMRC Commissioners, a Customs declaration—
- (a) may be made orally, or
 - (b) may be made by conduct.
- (2) HMRC Commissioners may by regulations make provision for altering or supplementing the operation of the customs duty provisions in any case where a Customs declaration is made orally or by conduct.
- (3) Among other things, the regulations may include provision—
- (a) disapplying any requirement under the customs duty provisions,
 - (b) treating anything done, or omitted to be done, as meeting any condition imposed under the customs duty provisions,
 - (c) restricting or excluding the exercise of a power conferred under the customs duty provisions, or
 - (d) requiring any person to provide documents or information to HMRC.
- (4) In this paragraph “the customs duty provisions” means any provision made by or under—
- (a) this Part, or
 - (b) CEMA 1979, or any other enactment, so far as relating to any duty of customs.

Modifications etc. (not altering text)

- C2** Sch. 1 paras. 1-17 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** Sch. 1 paras. 1-17 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.

Commencement Information

- I11** Sch. 1 para. 6 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
- I12** Sch. 1 para. 6 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

Contents of Customs declarations

- 7 (1) A Customs declaration in respect of any goods—
- (a) must, in addition to specifying the Customs procedure for which the goods are declared, contain information of a description specified in a public notice given by HMRC Commissioners,
 - (b) must be accompanied by such documents of a description specified in a public notice given by HMRC Commissioners, and
 - (c) must include a declaration by the person making it that the declaration is, to the best of the person's knowledge, correct and complete.
- (2) In cases specified in a public notice given by HMRC Commissioners, the requirement under sub-paragraph (1)(b) may be met by the person who has made the declaration or any other person—
- (a) making the documents available for inspection by an HMRC officer, or
 - (b) making available to HMRC information of a description specified in the notice (whether electronically or otherwise).

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- (3) In cases specified in a public notice given by HMRC Commissioners, the documents required to accompany a Customs declaration may be required to be submitted or otherwise made available to HMRC before the making of the declaration.
- (4) References in this Schedule to documents accompanying a Customs declaration are to be read in accordance with sub-paragraphs (2) and (3).

Modifications etc. (not altering text)

- C2** Sch. 1 paras. 1-17 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** Sch. 1 paras. 1-17 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.

Commencement Information

- I13** Sch. 1 para. 7 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
- I14** Sch. 1 para. 7 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), **reg. 4(a)**

- 8 A public notice given by HMRC Commissioners—
- (a) may make provision, in specified cases, for a single Customs declaration to cover a number of different goods, including goods of different descriptions, and
- (b) may make provision, in specified cases, requiring separate Customs declarations to be made in respect of goods of the same description.

Modifications etc. (not altering text)

- C2** Sch. 1 paras. 1-17 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** Sch. 1 paras. 1-17 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.

Commencement Information

- I15** Sch. 1 para. 8 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
- I16** Sch. 1 para. 8 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), **reg. 4(a)**

Simplified Customs declarations etc

- 9 (1) HMRC Commissioners may by regulations make provision disapplying or simplifying the requirements made by or under this Part in relation to the making of Customs declarations.
- (2) Each of the following is an example of the kind of provision that may be made by the regulations—
- (a) provision entitling only authorised persons to make use of the regulations or specified provisions of the regulations,
- (b) provision requiring the giving of a guarantee, in accordance with the regulations, in respect of any liability to import duty before a Customs declaration is made,

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- (c) provision for the making of a simplified Customs declaration (subject to any conditions that may be imposed by the regulations as to the subsequent provision of further information or documents),
- (d) provision for a single rate of import duty to apply to goods of different descriptions comprised in a particular consignment (using the highest rate otherwise applicable to any of the goods),
- (e) provision for the amount of import duty in respect of goods of different descriptions comprised in a particular consignment to be calculated by reference to the same matter,
- (f) provision for treating a Customs declaration in respect of goods as being made if a person makes an entry in respect of the goods in a system for recording information where the system is approved by HMRC and the information is made available to HMRC,
- (g) provision disapplying any requirement made by or under this Part in cases where a Customs declaration is treated as made as a result of paragraph (f), and
- (h) provision for the making of a Customs declaration in respect of goods imported during a specified period (instead of separate Customs declarations being required in respect of each importation).

- (3) In sub-paragraph (2)(a) “authorised persons” means persons authorised in accordance with provision made by or under the regulations.

Modifications etc. (not altering text)

- C2** Sch. 1 paras. 1-17 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** Sch. 1 paras. 1-17 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.

Commencement Information

- I17** Sch. 1 para. 9 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
- I18** Sch. 1 para. 9 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), **reg. 4(a)**

Acceptance of Customs declarations

- 10 As soon as practicable after receiving a Customs declaration, HMRC must determine—
- (a) whether or not the declaration has been made, and has been made available to HMRC, in accordance with the provision made by or under paragraphs 1 to 6, and
 - (b) whether or not the declaration is complete.

Modifications etc. (not altering text)

- C2** Sch. 1 paras. 1-17 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** Sch. 1 paras. 1-17 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.

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Commencement Information

- I19** Sch. 1 para. 10 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
I20 Sch. 1 para. 10 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

- 11 (1) If HMRC are satisfied that—
- (a) the goods have been presented to Customs on import,
 - (b) a Customs declaration has been made in respect of the goods, and has been made available to HMRC, in accordance with the provision made by or under paragraphs 1 to 6, and
 - (c) the declaration is complete,
- HMRC must notify the person making the declaration that HMRC are so satisfied.
- (2) A notification under sub-paragraph (1) constitutes the acceptance of the declaration by HMRC for the purposes of this Part.
- (3) This does not prevent the subsequent exercise of a power to verify the declaration under paragraph 13.
- (4) That paragraph also provides for another way in which a declaration is accepted by HMRC for the purposes of this Part.

Modifications etc. (not altering text)

- C2** Sch. 1 paras. 1-17 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 Sch. 1 paras. 1-17 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.

Commencement Information

- I21** Sch. 1 para. 11 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
I22 Sch. 1 para. 11 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

- 12 For the purposes of this Schedule a Customs declaration is regarded as complete only if—
- (a) all the information required to be included in the declaration is included (in the appropriate places in the declaration), and
 - (b) all the documents required to accompany the declaration do accompany it, whether or not there are any inaccuracies in the information contained in the declaration or documents.

Modifications etc. (not altering text)

- C2** Sch. 1 paras. 1-17 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 Sch. 1 paras. 1-17 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.

Commencement Information

- I23** Sch. 1 para. 12 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
I24 Sch. 1 para. 12 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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Verification of Customs declarations

- 13 (1) An HMRC officer may verify a Customs declaration by taking any of the following steps—
- (a) steps to establish the entitlement of a person to make a Customs declaration and generally to determine whether the conditions for making the declaration are met, and
 - (b) steps to establish the accuracy of a Customs declaration or any document required to accompany it.
- (2) An HMRC officer may take any of the steps in sub-paragraph (1) before or after, or at the same time as, accepting the declaration.
- (3) If an HMRC officer takes any of those steps before a Customs declaration is accepted, the officer—
- (a) may notify the person making the declaration that the declaration is to be treated for the purposes of this Part as if it had been accepted by HMRC (whether or not it would have been accepted under paragraph 11(2)), and
 - (b) may make any amendments of the declaration that the officer considers are appropriate.
- (4) A notification under sub-paragraph (3) constitutes the acceptance of the declaration by HMRC for the purposes of this Part (as amended, where relevant, by an HMRC officer).
- (5) For further provision governing the steps which the officer may take, see, in particular, Parts 7 and 12 of CEMA 1979.

Modifications etc. (not altering text)

- C2** Sch. 1 paras. 1-17 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** Sch. 1 paras. 1-17 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.

Commencement Information

- I25** Sch. 1 para. 13 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
- I26** Sch. 1 para. 13 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

- 14 (1) This paragraph applies if an HMRC officer considers at any time that there is an inaccuracy in a Customs declaration (including as a result of an inaccuracy in a document accompanying it).
- (2) The officer—
- (a) must notify the person making the declaration of the inaccuracy, and
 - (b) must correct the declaration, or direct the person who has made the declaration or any other appropriate person to make the necessary corrections.
- (3) Any liability to import duty in respect of any goods is determined on the basis of the information contained in the Customs declaration as corrected (or required to be corrected) under this paragraph.

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- (4) A notification is not required to be given under sub-paragraph (2)(a) if an HMRC officer considers that doing so might prejudice an investigation that could result in legal proceedings (whether or not involving the person who would otherwise be notified).

Modifications etc. (not altering text)

- C2** Sch. 1 paras. 1-17 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** Sch. 1 paras. 1-17 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.

Commencement Information

- I27** Sch. 1 para. 14 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
- I28** Sch. 1 para. 14 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, **reg. 4(a)**

Amendment or withdrawal of Customs declarations

- 15 (1) A person who has made a Customs declaration is entitled to amend or withdraw it at any time before a relevant event occurs.
- (2) For this purpose “a relevant event occurs” on the first occurrence of any of the following—
- (a) an HMRC officer indicating to the person that the officer intends to take steps to verify the declaration,
 - (b) an HMRC officer taking steps to verify the declaration, and
 - (c) HMRC accepting the declaration.

Modifications etc. (not altering text)

- C2** Sch. 1 paras. 1-17 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** Sch. 1 paras. 1-17 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.
- C4** Sch. 1 paras. 15, 16 applied (with modifications) (31.12.2020) by [The Customs \(Special Procedures and Outward Processing\) \(EU Exit\) Regulations 2018 \(S.I. 2018/1249\)](#), regs. 1(2), **13(1)(2)**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I29** Sch. 1 para. 15 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
- I30** Sch. 1 para. 15 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, **reg. 4(a)**

- 16 Once a relevant event occurs, the person making the declaration may amend or withdraw it only if—
- (a) a notification to amend or withdraw the declaration is given to an HMRC officer before the end of a period specified in a public notice given by HMRC Commissioners, and
 - (b) an HMRC officer consents to the making of the amendment or the withdrawal.

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Modifications etc. (not altering text)

- C2** Sch. 1 paras. 1-17 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** Sch. 1 paras. 1-17 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.
- C4** Sch. 1 paras. 15, 16 applied (with modifications) (31.12.2020) by [The Customs \(Special Procedures and Outward Processing\) \(EU Exit\) Regulations 2018 \(S.I. 2018/1249\)](#), regs. 1(2), **13(1)(2)**; [S.I. 2020/1643](#), reg. 2, Sch.

Commencement Information

- I31** Sch. 1 para. 16 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
- I32** Sch. 1 para. 16 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), **reg. 4(a)**

[^{F6}16A. Paragraphs 15 and 16 are subject to provision contained in regulations made under paragraph 3(5) about customs declarations that are made before goods are imported into the United Kingdom (for example, provision that in certain cases such declarations may only be amended or withdrawn with the consent of an HMRC officer).]

Textual Amendments

- F6** Sch. 1 para. 16A inserted (16.12.2020) by [The Taxation Cross-border Trade \(Special Procedures Supplementary and General Provision etc.\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1439\)](#), regs. 1(3)(c), **5(2)**

Modifications etc. (not altering text)

- C2** Sch. 1 paras. 1-17 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** Sch. 1 paras. 1-17 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.

Releasing and discharging goods to and from Customs procedures

- 17 (1) Once chargeable goods are declared for a Customs procedure, the goods remain subject to the control of any HMRC officer until the procedure is discharged.
- (2) If goods are declared for the free-circulation procedure, the goods are released to the procedure—
- (a) when the import duty is paid, or
- (b) if satisfactory payment arrangements are in place, when the declaration is accepted by HMRC.
- (3) For this purpose “satisfactory payment arrangements” are in place only if—
- (a) an approved guarantee for the payment of import duty has effect in relation to the goods, or
- (b) HMRC are, in cases specified in a public notice given by HMRC Commissioners, otherwise satisfied, by reference to matters specified in the notice, that the import duty will be paid.

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- (4) The goods are discharged from the free-circulation procedure when HMRC notify the person making the declaration that the goods are discharged from the procedure.
- (5) Consequently, at that point—
- (a) the goods cease to be chargeable goods, and
 - (b) the goods cease to be subject to control of an HMRC officer,
- but nothing in this sub-paragraph prevents the subsequent exercise of a power of to verify the declaration under paragraph 13.
- [^{F7}(5A) Sub-paragraph (5B) applies where—
- (a) goods are declared for the free-circulation procedure, but
 - (b) it is impracticable to immediately ascertain the amount of import duty (if any) payable in respect of the goods.
- (5B) The discharge of goods from the free-circulation procedure in accordance with sub-paragraph (4) may, if HMRC think fit, be subject to an approved guarantee being given in respect of any liability or potential liability to import duty in respect of the goods.]
- (6) If the goods are declared for a special Customs procedure, the goods are released to the procedure at whichever is the later of the following times—
- (a) the time at which HMRC accept the declaration, or
 - (b) if the procedure is one requiring the person making the declaration to be authorised, the time determined in accordance with paragraph 1(2)(f) of Schedule 2 as the time from which the procedure may be used in respect of the goods.
- (7) Once goods are released to a special Customs procedure—
- (a) the goods are subject to the provision made by or under Schedule 2, and
 - (b) the procedure continues to have effect until it is discharged in accordance with the provision made by or under that Schedule.

Textual Amendments

- F7** Sch. 1 para. 17(5A)(5B) inserted (with effect in accordance with s. 318(3) of the amending Act) by Finance (No. 2) Act 2023 (c. 30), s. 318(1)

Modifications etc. (not altering text)

- C2** Sch. 1 paras. 1-17 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** Sch. 1 paras. 1-17 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.
- C5** Sch. 1 para. 17 excluded (31.12.2020) by The Customs (Managed Transition Procedure) (EU Exit) Regulations 2019 (S.I. 2019/487), regs. 1(2)(3), 6(2) (with reg. 7); S.I. 2020/1643, reg. 2, Sch.
- C6** Sch. 1 para. 17(1) modified (31.12.2020) by The Customs (Crown Dependencies Customs Union) (EU Exit) Regulations 2019 (S.I. 2019/385), regs. 1(2), 3(3) (with reg. 2); S.I. 2020/1643, reg. 2, Sch. (as amended by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), 40(2)(3); S.I. 2020/1643, reg. 2, Sch.)

Commencement Information

- I33** Sch. 1 para. 17 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

Changes to legislation: Taxation (Cross-border Trade) Act 2018, SCHEDULE 1 is up to date with all changes known to be in force on or before 11 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

I34 Sch. 1 para. 17 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

Declarations for different Customs procedures

- 18 (1) The fact that chargeable goods are declared for one Customs procedure does not prevent the goods from being subsequently declared for a different Customs procedure.
- (2) Goods may not be released to a Customs procedure at any time if another Customs procedure has effect in relation to the goods at that time (but this is subject to paragraph 20(2) of Schedule 2).

Commencement Information

I35 Sch. 1 para. 18 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I36 Sch. 1 para. 18 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

Notifications given by HMRC or HMRC officers

- 19 (1) Any notification given by HMRC or an HMRC officer under this Schedule may be given in such form and manner as the person giving it considers appropriate.
- (2) HMRC Commissioners may by regulations make provision specifying cases where it is to be presumed that a person has been notified under this Schedule (including cases where the presumption may not be rebutted).

Modifications etc. (not altering text)

C7 Sch. 1 para. 19 applied (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.

C8 Sch. 1 para. 19 applied (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.

Commencement Information

I37 Sch. 1 para. 19 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I38 Sch. 1 para. 19 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:

Taxation (Cross-border Trade) Act 2018, SCHEDULE 1 is up to date with all changes known to be in force on or before 11 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to :

- Sch. 1 para. 4 applied (with modifications) by [S.I. 2018/1249 reg. 13\(1\)\(2\)](#) (Reg. 13(1)-(3) omitted on IP completion day by S.I. 2019/108, regs. 1(5), 60(2); S.I. 2020/1643. reg. 2, Sch.)
- Sch. 1 para. 7 applied (with modifications) by [S.I. 2018/1249 reg. 13\(1\)\(2\)](#) (Reg. 13(1)-(3) omitted on IP completion day by S.I. 2019/108, regs. 1(5), 60(2); S.I. 2020/1643. reg. 2, Sch.)
- Sch. 1 para. 10-12 applied (with modifications) by [S.I. 2018/1249 reg. 13\(1\)\(2\)](#) (Reg. 13(1)-(3) omitted on IP completion day by S.I. 2019/108, regs. 1(5), 60(2); S.I. 2020/1643. reg. 2, Sch.)
- Sch. 1 para. 13 applied (with modifications) by [S.I. 2018/1249 reg. 13\(1\)\(2\)](#) (Reg. 13(1)-(3) omitted on IP completion day by S.I. 2019/108, regs. 1(5), 60(2); S.I. 2020/1643. reg. 2, Sch.)
- Sch. 1 para. 14 applied (with modifications) by [S.I. 2018/1249 reg. 13\(1\)\(2\)](#) (Reg. 13(1)-(3) omitted on IP completion day by S.I. 2019/108, regs. 1(5), 60(2); S.I. 2020/1643. reg. 2, Sch.)
- Sch. 1 para. 19 applied (with modifications) by [S.I. 2018/1249 reg. 13\(1\)\(2\)](#) (Reg. 13(1)-(3) omitted on IP completion day by S.I. 2019/108, regs. 1(5), 60(2); S.I. 2020/1643. reg. 2, Sch.)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 13(1)(c) and word inserted by [2023 c. 30 Sch. 20 para. 1\(2\)\(b\)](#)
- Sch. 7 para. 158(2)(e)(f) inserted by [S.I. 2022/109 reg. 5\(3\)\(c\)](#) (This amendment not applied to legislation.gov.uk. The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)