

Changes to legislation: Taxation (Cross-border Trade) Act 2018, SCHEDULE 7 is up to date with all changes known to be in force on or before 23 April 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 7

Section 29

IMPORT DUTY: CONSEQUENTIAL AMENDMENTS

PART 1

REPLACEMENT OF EU CUSTOMS DUTIES

- 1 (1) Any direct EU legislation, so far as imposing or otherwise applying in relation to any EU customs duty, that forms part of the law of the United Kingdom as a result of section 3 of the European Union (Withdrawal) Act 2018 (incorporation of direct EU legislation) ceases to have effect.
- (2) Nothing in—
- (a) any direct EU legislation, or
 - (b) section 4(1) of the European Union (Withdrawal) Act 2018 (saving for EU rights, powers, liabilities, obligations, restrictions, remedies and procedures),
- is to have effect in relation to import duty.
- (3) Part 1 of this Act—
- (a) contains provisions replacing EU customs duties,
 - (b) is not retained EU law, and
 - (c) so far as it contains powers to make or give regulations or public notices, enables provision to be made of a kind corresponding to that which could previously have been made by the legislation ceasing to have effect as a result of sub-paragraph (1).
- (4) In this paragraph—
- (a) any reference to EU customs duty includes any EU trade duty,
 - (b) the reference to EU trade duty is to anti-dumping duty, countervailing duty, safeguard duty and any duty imposed in consequence of an international dispute, and
 - (c) the reference to Part 1 of this Act does not include section 29 or this Schedule.

Commencement Information

- I1** Sch. 7 para. 1 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
- I2** Sch. 7 para. 1 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)
- I3** Sch. 7 para. 1 in force at 31.12.2020 immediately after 2018 c. 16, s. 3 comes into force in so far as it relates to EU trade duties by [S.I. 2019/429](#), [reg. 3](#); [S.I. 2020/1622](#), [reg. 3\(b\)](#)

- 2 Provision relevant to the law relating to duties of customs and other customs matters is made by the European Union (Withdrawal) Act 2018: see, for example, section 2

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of that Act (which, among other things, provides for CEMA 1979 to continue to have effect in the law of the United Kingdom).

Commencement Information

- I4** Sch. 7 para. 2 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
I5 Sch. 7 para. 2 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

PART 2

AMENDMENTS OF CEMA 1979

3 CEMA 1979 is amended as follows.

Commencement Information

- I6** Sch. 7 para. 3 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
I7 Sch. 7 para. 3 in force at 8.4.2019 for specified purposes by S.I. 2019/819, reg. 2(2) (with reg. 2(3))
I8 Sch. 7 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) Section 1 (interpretation) is amended as follows.

(2) In subsection (1)—

- (a) omit the definition of “coasting ship”,
 (b) omit the definition of “Community transit goods”,
 (c) after the definition of “customs and excise station” insert—

““customs formalities”, in relation to any goods, means the requirements made by or under this Act, or by or under Part 1 of the Taxation (Cross-border Trade) Act 2018, that apply in relation to the importation or exportation of the goods;

“customs warehouse” means premises approved under regulations under Schedule 2 to the Taxation (Cross-border Trade) Act 2018 for the purposes of a storage procedure;”

- (d) in the definition of “excise warehouse”, omit “(whether or not it is also approved under subsection (2))”,
 (e) in the definition of “importer”, for “they are delivered out of charge” substitute “ all customs formalities have been complied with in respect of the goods ”,
 (f) after the definition of “Queen's warehouse” insert—

““railway customs area” has the meaning given by section 26(1ZA)(c);”

- (g) in the definition of “stores”, for “ship or aircraft” substitute “ ship, aircraft or railway vehicle ”,
 (h) after the definition of “stores” insert—

““temporary storage facility” has the meaning given by section 25A;”

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- (i) in the definition of “transit goods”, for the words from “except in the expression” to the end substitute “ means chargeable goods declared for a transit procedure; ”,
 - (j) omit the definition of “transit or transhipment”,
 - (k) omit the definition of “transit shed”,
 - (l) for the definition of “vehicle” substitute—
 - ““vehicle” includes—
 - (a) a ship,
 - (b) an aircraft, and
 - (c) a railway vehicle;
 - and any reference to goods being in or on board a vehicle include their being conveyed by the vehicle (for example, by being on or otherwise attached to it);”,
 - (m) after that definition insert—
 - ““vehicle operator” means—
 - (a) in the case a ship, the master of the ship,
 - (b) in the case of an aircraft, the commander of the aircraft,
 - (c) in the case of a railway vehicle, the person designated as train manager by the person operating the international service on which the railway vehicle is engaged, and
 - (d) in the case of any other vehicle, the person in charge of the vehicle;”,
 - (n) omit the definition of “victualling warehouse”, and
 - (o) in the definition of “warehouse”—
 - (i) omit “or (2) or subsections (1) and (2)”, and
 - (ii) omit “subsection (4) of that section and”.
- (3) After subsection (3) insert—
- “(3A) Any expression used in this Act or in any instrument made under this Act to which a meaning is given by Part 1 of the Taxation (Cross-border Trade) Act 2018 has, except where the context otherwise requires, the same meaning in this Act or any such instrument as in that Part; and for ease of reference the following is a list of the expressions concerned—
- “the applicable export provisions”
 - “authorised use procedure”
 - “chargeable goods”
 - “Customs declaration” (including any expression relating to a Customs declaration such as the documents accompanying it or its acceptance)
 - “Customs procedure” (including expressions relating to a Customs procedure such as goods being released to or discharged from the procedure)
 - “inward processing procedure”
 - “storage procedure”
 - “territory outside the United Kingdom”
 - “temporary admission procedure”
 - “transit procedure”.

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(4) Omit subsection (7).

Commencement Information

I9 Sch. 7 para. 4 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I10 Sch. 7 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) Section 2 (application to hovercraft) is amended as follows.

(2) In subsection (1)—

- (a) after “ships or vessels” insert “ (including references, without more, to vehicles) ”, and
- (b) for “transit shed” substitute “ temporary storage facility ”.

(3) In subsection (3), omit “ “transhipment” ”.

Commencement Information

I11 Sch. 7 para. 5 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I12 Sch. 7 para. 5 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

6 (1) Section 5 (time of importation, exportation, etc) is amended as follows.

(2) In subsection (2)—

- (a) in the opening words, for “subsections (3)” substitute “ subsections (2A) ”, and
- (b) in paragraph (c), for “are brought across the boundary into Northern Ireland” substitute “ enter the United Kingdom ”.

(3) After subsection (2) insert—

“(2A) If there is a relevant international arrangement with a country or territory outside the United Kingdom, the Commissioners may by regulations provide for the time of importation of any goods to be a time—

- (a) which is earlier than the times set out in paragraph (a), (b) or (c) of subsection (2), and
- (b) which is specified by reference to movement in or out of an area in the country or territory.

(2B) “Relevant international arrangement” means an arrangement between Her Majesty's government in the United Kingdom and the government of the country or territory which includes provision in relation to the time at which goods are to be regarded as imported into the United Kingdom.”

(4) Omit subsection (3).

(5) In subsection (4), after “subsections (5)” insert “ , (5A) ”.

(6) After subsection (5) insert—

“(5A) If there is a relevant international arrangement with a country or territory outside the United Kingdom, the Commissioners may by regulations provide for the time of exportation of any goods to be a time—

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- (a) which is earlier than the times set out in paragraph (a) or (b) of subsection (4), and
- (b) which is specified by reference to movement in or out of an area in the country or territory.

(5B) “Relevant international arrangement” means an arrangement between Her Majesty's government in the United Kingdom and the government of the country or territory which includes provision in relation to the time at which goods are to be regarded as exported from the United Kingdom.”

(7) In subsection (6), for “or brought across the boundary into Northern Ireland” substitute “ or otherwise when they enter the United Kingdom ”.

Commencement Information

- I13** Sch. 7 para. 6 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
- I14** Sch. 7 para. 6 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

7 Omit section 9 (general duties of Commissioners in relation to customs matters concerning the European Union).

Commencement Information

- I15** Sch. 7 para. 7 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
- I16** Sch. 7 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 (1) Section 10 (disclosure by Commissioners of certain information as to imported goods) is amended as follows.

^{F1}(2)

(3) In subsection (2), for “making entry of any goods on their importation,” substitute “ notifying the importation of any goods, making a declaration in respect of the temporary storage of goods, or making a Customs declaration in respect of any goods, ”.

Textual Amendments

- F1** Sch. 7 para. 8(2) omitted (31.12.2020) by virtue of [European Union \(Future Relationship\) Act 2020 \(c. 29\)](#), [ss. 20\(3\)\(c\), 40\(7\)](#); [S.I. 2020/1662, reg. 2\(s\)](#)

Commencement Information

- I17** Sch. 7 para. 8 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
- I18** Sch. 7 para. 8 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

9 (1) Section 20 (approval of wharves) is amended as follows.

(2) In subsection (1), omit “and subject to such conditions and restrictions”.

(3) After subsection (1) insert—

“(1A) In any case where they consider it would facilitate the administration, collection or enforcement of any duty of customs, the Commissioners may by regulations—

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- (a) specify conditions which must be met before an approval is granted, or
- (b) specify other conditions which they may, in any particular case, require to be met before an approval is granted.

(1B) In any other case, an approval has effect subject to such conditions and restrictions as the Commissioners think fit.”

(4) Omit subsection (3).

Commencement Information

I19 Sch. 7 para. 9 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I20 Sch. 7 para. 9 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

10 (1) Section 20A (approved wharves) is amended as follows.

(2) Omit subsection (1)(b) (together with the “or” before it).

(3) After subsection (1) insert—

“(1A) Any person contravening or failing to comply with any condition imposed under regulations under section 20(1A) attaching to an approval by virtue of which a place is an approved wharf is liable on summary conviction to—

- (a) a penalty not exceeding £20,000, or
- (b) if the contravention or failure to comply is not remedied before such date as is specified in a notice or further notice given to the person by an officer of Revenue and Customs, a penalty not exceeding the sum of £20,000 and the enhanced amount.

(1B) For the purposes of subsection (1A)(b)—

- (a) “the enhanced amount” means the sum produced by multiplying £20,000 by the number of notices in respect of which the contravention or failure to comply has not been remedied by the date specified in the notice,
- (b) the date specified in a notice must be one that falls after the end of the period of 14 days beginning with the day on which the notice is given, and
- (c) if a notice has already been given, a further notice may not be given on or before the date specified in any earlier notice.”

(4) In subsection (2), after “approved wharf” insert “ (other than a condition imposed under regulations under section 20(1A)) ”.

Commencement Information

I21 Sch. 7 para. 10 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I22 Sch. 7 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) Section 21 (control of movement of aircraft, etc into and out of the United Kingdom) is amended as follows.

(2) Omit subsection (1A).

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(3) In subsection (2), for the words from “no person” to “so importing” substitute “no person importing or concerned in importing”.

(4) Omit subsection (4A).

Commencement Information

I23 Sch. 7 para. 11 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I24 Sch. 7 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 (1) Section 22 (approval of examination stations at customs and excise airports) is amended as follows.

(2) In subsection (1), omit “and subject to such conditions and restrictions”.

(3) After subsection (1) insert—

“(1A) In any case where they consider it would facilitate the administration, collection or enforcement of any duty of customs, the Commissioners may by regulations—

- (a) specify conditions which must be met before an approval is granted, or
- (b) specify other conditions which they may, in any particular case, require to be met before an approval is granted.

(1B) In any other case, an approval has effect subject to such conditions and restrictions as the Commissioners think fit.”

(4) Omit subsection (3).

Commencement Information

I25 Sch. 7 para. 12 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I26 Sch. 7 para. 12 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

13 (1) Section 22A (examination stations) is amended as follows.

(2) Omit subsection (1)(b) (together with the “or” before it).

(3) After subsection (1) insert—

“(1A) Any person contravening or failing to comply with any condition imposed under regulations under section 22(1A) attaching to an approval by virtue of which a part of, or a place at, a customs and excise airport is an examination station is liable on summary conviction to—

- (a) a penalty not exceeding £20,000, or
- (b) if the contravention or failure to comply is not remedied before such date as is specified in a notice or further notice given to the person by an officer of Revenue and Customs, a penalty not exceeding the sum of £20,000 and the enhanced amount.

(1B) For the purposes of subsection (1A)(b)—

- (a) “the enhanced amount” means the sum produced by multiplying £20,000 by the number of notices in respect of which the

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contravention or failure to comply has not been remedied by the date specified in the notice,

- (b) the date specified in a notice must be one that falls after the end of the period of 14 days beginning with the day on which the notice is given, and
- (c) if a notice has already been given, a further notice may not be given on or before the date specified in any earlier notice.”

(4) In subsection (2), after “examination station” insert “ (other than a condition imposed under regulations under section 22(1A)) ”.

Commencement Information

I27 Sch. 7 para. 13 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I28 Sch. 7 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 In section 23 (control of movement of hovercraft), in subsection (2), for “transit shed” substitute “ temporary storage facility ”.

Commencement Information

I29 Sch. 7 para. 14 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I30 Sch. 7 para. 14 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

15 In section 24 (control of movement of goods by pipe-line), in subsection (2)(a), for “have not been cleared out of charge” substitute “ are subject to the control of any officer of Revenue and Customs as a result of Part 1 of the Taxation (Cross-border Trade) Act 2018 ”.

Commencement Information

I31 Sch. 7 para. 15 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I32 Sch. 7 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 (1) Section 25 (approval of transit sheds) is amended as follows.

(2) In subsection (1)—

- (a) omit “and subject to such conditions and restrictions”, and
- (b) for the words from “not yet cleared out of charge” to the end, substitute “ subject to the control of any officer of Revenue and Customs as a result of Part 1 of the Taxation (Cross-border Trade) Act 2018. ”

(3) After subsection (1) insert—

“(1A) In any case where they consider it would facilitate the administration, collection or enforcement of any duty of customs, the Commissioners may by regulations—

- (a) specify conditions which must be met before an approval is granted, or
- (b) specify other conditions which they may, in any particular case, require to be met before an approval is granted.

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(1B) In any other case, an approval has effect subject to such conditions and restrictions as the Commissioners think fit.”

(4) Omit subsection (3).

(5) In subsection (4)—

- (a) for “entry” substitute “needing to comply with all customs formalities in relation to the goods”, and
- (b) for “transit sheds”, in each place, substitute “temporary storage facilities”.

(6) In the heading, for “transit sheds” substitute “temporary storage facilities”.

Commencement Information

- I33** Sch. 7 para. 16 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
- I34** Sch. 7 para. 16(1) in force at 8.4.2019 for specified purposes by S.I. 2019/819, reg. 2(1)(a) (with reg. 2(3))
- I35** Sch. 7 para. 16(1), (2)(b), (4)-(6) in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)
- I36** Sch. 7 para. 16(2)(a) in force at 8.4.2019 in so far as not already in force by S.I. 2019/819, reg. 2(1)(b) (with reg. 2(3))
- I37** Sch. 7 para. 16(3) in force at 8.4.2019 in so far as not already in force by S.I. 2019/819, reg. 2(1)(c) (with reg. 2(3))

17 (1) Section 25A (transit sheds) is amended as follows.

(2) In subsection (1)—

- (a) in the opening words, for “transit shed” substitute “temporary storage facility”, and
- (b) omit paragraph (b) (together with the “or” before it).

(3) After subsection (1) insert—

“(1A) Any person contravening or failing to comply with any condition imposed under regulations under section 25(1A) attaching to an approval by virtue of which a place is a temporary storage facility is liable on summary conviction to—

- (a) a penalty not exceeding £20,000, or
- (b) if the contravention or failure to comply is not remedied before such date as is specified in a notice or further notice given to the person by an officer of Revenue and Customs, a penalty not exceeding the sum of £20,000 and the enhanced amount.

(1B) For the purposes of subsection (1A)(b)—

- (a) “the enhanced amount” means the sum produced by multiplying £20,000 by the number of notices in respect of which the contravention or failure to comply has not been remedied by the date specified in the notice,
- (b) the date specified in a notice must be one that falls after the end of the period of 14 days beginning with the day on which the notice is given, and
- (c) if a notice has already been given, a further notice may not be given on or before the date specified in any earlier notice.”

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- (4) In subsection (2), for “transit shed” substitute “ temporary storage facility (other than a condition imposed under regulations under section 25(1A)) ”.
- (5) In subsection (3), for “transit shed”, in both places, substitute “ temporary storage facility ”.
- (6) For the heading substitute “ Temporary storage facilities ”.

Commencement Information

I38 Sch. 7 para. 17 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I39 Sch. 7 para. 17 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

- 18 (1) Section 26 (power to regulate movements of goods into and out of Northern Ireland by land) is amended as follows.
- (2) In subsection (1), omit the words after paragraph (b).
- (3) After subsection (1) insert—
- “(1ZA) The Commissioners may, for the purpose of safeguarding the revenue, by regulations—
- (a) apply any provision made by or under this Act so that it applies in relation to any road or railway vehicle (with or without modifications),
- (b) provide for any provision made by or under this Act not to apply in relation to any road or railway vehicle, and
- (c) make provision for the designation of any area as a railway customs area for the purposes of this Act (referred to in this Act as a “railway customs area”).
- (1ZB) An area may be designated as a railway customs area if it is—
- (a) a place at which goods are loaded onto or unloaded from, or passengers board or disembark from, a railway vehicle before it departs or enters the United Kingdom, or
- (b) an area adjoining such a place.
- (1ZC) Regulations under this section may make different provision in relation to different classes or descriptions of goods and, in particular, in relation to different classes or descriptions of vehicles.”
- (4) In subsection (1A), for “subsection (1) above” substitute “ this section ”.
- (5) In subsection (2), for “subsection (1) above” substitute “ this section ”.
- (6) In the heading, for “Northern Ireland” substitute “ United Kingdom ”.

Commencement Information

I40 Sch. 7 para. 18 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I41 Sch. 7 para. 18 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

- 19 (1) Section 27 (officers' powers of boarding) is amended as follows.

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- (2) In subsection (1)—
- (a) in the opening words, for “a vehicle” substitute “ any other vehicle ”,
 - (b) after paragraph (b) insert—
 - “(ba) within a railway customs area,”,
 - (c) in paragraph (e), for “transit shed,” substitute “ temporary storage facility,”, and
 - (d) in the words after paragraph (f), for “the ship, aircraft or vehicle” substitute “ the vehicle ”.
- (3) Omit subsection (1A).

Commencement Information

I42 Sch. 7 para. 19 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I43 Sch. 7 para. 19 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

- 20 (1) Section 28 (officers' powers of access, etc) is amended as follows.
- (2) In subsection (1)—
- (a) in the opening words, for “of any vehicle” substitute “ of any other vehicle ”, and
 - (b) in paragraphs (a) and (b), for “ship, aircraft or vehicle” substitute “ vehicle ”.
- (3) In subsection (2), for “ship, aircraft or vehicle” substitute “ vehicle ”.

Commencement Information

I44 Sch. 7 para. 20 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I45 Sch. 7 para. 20 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

- 21 (1) Section 29 (officers' powers of detention of ships, etc) is amended as follows.
- (2) In subsection (1), for “ship, aircraft or vehicle”, in each place, substitute “ vehicle ”.
- (3) In subsection (2)(a), after “in the case of a ship or vehicle” insert “ other than an aircraft ”.

Commencement Information

I46 Sch. 7 para. 21 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I47 Sch. 7 para. 21 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

- 22 (1) Section 30 (control of movement of uncleared goods within or between port or airport and other places) is amended as follows.
- (2) In subsection (1), for the words from “moved within” to the end substitute “moved—
- (a) within the limits of any port, railway customs area or customs and excise airport, or
 - (b) between any port, railway customs area or customs and excise airport and any other place.”

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(3) In subsection (2), for “have not been cleared out of charge” substitute “ are subject to the control of any officer of Revenue and Customs as a result of Part 1 of the Taxation (Cross-border Trade) Act 2018 ”.

(4) In subsection (3)(b), for “ships, aircraft or vehicles” substitute “ vehicles ”.

Commencement Information

I48 Sch. 7 para. 22 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I49 Sch. 7 para. 22 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

23 In section 31 (control of movement of goods to and from inland clearance depot, etc), in subsection (1)—

(a) in paragraphs (a) and (aa)(i), for “the clearance out of charge of” substitute “ the discharge of a Customs procedure in respect of ”, and

(b) in paragraph (b), omit “, or a place designated by the proper officer under section 53(4) or 58(3) below,”.

Commencement Information

I50 Sch. 7 para. 23 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I51 Sch. 7 para. 23 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

24 (1) Section 33 (power to inspect aircraft, aerodromes, records, etc) is amended as follows.

(2) In subsection (1)—

(a) in the opening words—

(i) for “commander of an aircraft” substitute “ vehicle operator of a vehicle which is an aircraft or railway vehicle ”, and

(ii) for “to board the aircraft” substitute “ to board the vehicle ”, and

(b) in paragraphs (a) and (b), for “the aircraft” substitute “ the vehicle ”.

(3) In subsection (2)—

(a) after “any aerodrome” insert “ or railway customs area ”, and

(b) after “the aerodrome” insert “ or railway customs area ”.

(4) After subsection (3) insert—

“(3A) If so required by the Commissioners, the person in control of a railway customs area shall—

(a) keep a record in such form and manner as the Commissioners may approve of all railway vehicles arriving at or departing from the area,

(b) keep that record available and produce it on demand to any officer, together with all other documents kept in the area which relate to the movement of railway vehicles, and

(c) permit any officer to make copies of and take extracts from any such record or document.”

(5) In the heading, after “aerodromes,” insert “ railway vehicles and customs areas, ”.

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Commencement Information

I52 Sch. 7 para. 24 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I53 Sch. 7 para. 24 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

- 25 (1) Section 34 (power to prevent flight of aircraft) is amended as follows.
- (2) In subsection (1)(b), for “clearance outwards is given” substitute “ the aircraft is cleared for departure ”.
- (3) After subsection (1) insert—
- “(1A) If it appears to any officer or constable—
- (a) that a railway vehicle is intended or likely to depart for a destination outside the United Kingdom, and
- (b) that—
- (i) the last place at which goods may be loaded onto or unloaded from, or passengers may board or disembark from, the vehicle before it leaves the United Kingdom is not within a railway customs area, or
- (ii) it is intended or likely to depart from a railway customs area before being cleared for departure,
- the officer or constable may give such instructions and take such steps by way of detention of the vehicle or otherwise as appear necessary in order to prevent its departure.”
- (4) In subsection (2), after “subsection (1)” insert “ or (1A) ”.
- (5) In subsection (3)—
- (a) after “an aircraft flies” insert “ or railway vehicle departs ”,
- (b) after “subsection (1)” insert “ or (1A) ”,
- (c) for “or notwithstanding” substitute “ or flies or departs notwithstanding ”,
- (d) after “the flight”, in both places, insert “ or departure ”, and
- (e) for “the commander” substitute “ the vehicle operator ”.
- (6) In the heading, after “aircraft” insert “ or departure of railway vehicles ”.

Commencement Information

I54 Sch. 7 para. 25 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I55 Sch. 7 para. 25 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

- 26 In the italic heading before section 35, for “Inward entry and clearance” substitute “ Control of entry of goods ”.

Commencement Information

I56 Sch. 7 para. 26 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I57 Sch. 7 para. 26 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

- 27 (1) Section 35 (report inwards) is amended as follows.

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- (2) In subsection (1), for “ship and aircraft” substitute “ vehicle ”.
- (3) In subsection (2)(b), for “and not yet cleared on importation” substitute “ which have not yet been declared for a Customs procedure ”.
- (4) In subsection (3)(b)(i) for “and not already cleared at a customs and excise airport” substitute “ without yet having made a Customs declaration ”.
- (5) After subsection (3) insert—
 - “(3A) This section applies to every vehicle (other than a ship or aircraft) arriving, or expected to arrive, at any place in the United Kingdom—
 - (a) from any place outside the United Kingdom; or
 - (b) carrying any goods brought in the vehicle from a place outside the United Kingdom which have not yet been declared for a Customs procedure.”
- (6) In subsection (6)—
 - (a) for “ship, or aircraft” substitute “ vehicle ”, and
 - (b) for “or flight” substitute “ flight, or journey ”.
- (7) In subsection (7)—
 - (a) for “ship or aircraft” substitute “ vehicle ”,
 - (b) after “arrives” insert “ in the United Kingdom, or ”, and
 - (c) for “the master of the ship or commander of the aircraft” substitute “ the vehicle operator ”.
- (8) In subsection (9), after “in this section” insert “ and in section 35A ”.

Commencement Information

I58 Sch. 7 para. 27 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I59 Sch. 7 para. 27 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

28 After section 35 insert—

“35A Obligation to confirm making of Customs declaration: particular vehicle operators

- (1) The Commissioners may by regulations make provision requiring, in cases specified in the regulations, a vehicle operator to confirm that, in respect of all goods in the vehicle which are to be imported into the United Kingdom—
 - (a) a Customs declaration has been made in respect of them, or
 - (b) the vehicle operator reasonably believes that a Customs declaration has been made in respect of them.
- (2) The regulations may require the confirmation to be given in accordance with provision made by the regulations.
- (3) A vehicle operator who does not provide a confirmation in accordance with the regulations is liable on summary conviction to a penalty of level 3 on the standard scale.”

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Commencement Information

- I60** Sch. 7 para. 28 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
I61 Sch. 7 para. 28 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

29 Omit section 37A (initial and supplementary entries).

Commencement Information

- I62** Sch. 7 para. 29 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
I63 Sch. 7 para. 29 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

30 Omit section 37B (postponed entry).

Commencement Information

- I64** Sch. 7 para. 30 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
I65 Sch. 7 para. 30 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

31 Omit section 37C (provisions supplementary to ss. 37A and 37B).

Commencement Information

- I66** Sch. 7 para. 31 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
I67 Sch. 7 para. 31 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

32 Omit section 38B (correction and cancellation of entry).

Commencement Information

- I68** Sch. 7 para. 32 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
I69 Sch. 7 para. 32 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

[^{F2}33 In section 39 (entry of surplus stores)—
(a) before subsection (1) insert—
“(A1) This section applies only for excise duty purposes.”, and
(b) in subsection (1), for “ship or aircraft”, in both places it occurs, substitute “ship, aircraft or railway vehicle”.]

Textual Amendments

- F2** Sch. 7 para. 33 substituted (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(3)

Commencement Information

- I70** Sch. 7 para. 33 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
I71 Sch. 7 para. 33 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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- 34 (1) Section 40 (removal of uncleared goods to Queen's warehouse) is amended as follows.
- (2) For subsection (1) substitute—
- “(1) The proper officer may remove chargeable goods to a Queen's warehouse in any of the following cases—
- (a) where the goods have not been presented to Customs on import in accordance with Part 1 of the Taxation (Cross-border Trade) Act 2018 within the relevant number of days from the day on which the goods were imported;
 - (b) where the goods have not been moved to a temporary storage facility in accordance with paragraph 1 of Schedule 1 to that Act within the relevant number of days from the day on which the goods were required to be so moved;
 - (c) where a Customs declaration has not been made in respect of the goods within the relevant number of days from the day on which the goods were presented to Customs on import;
 - (d) where a document which is required to accompany a Customs declaration is not made available to Her Majesty's Revenue and Customs within the relevant number of days from the day on which it was required to be made available;
 - (e) where the 90 day period referred to in paragraph 1 of Schedule 1 to the Taxation (Cross-border Trade) Act 2018 has ended and the goods have not been released to a Customs procedure within the relevant number of days from the day on which that period ended;
 - (f) where the goods have been released to a Customs procedure but have not been removed from a temporary storage facility within the relevant number of days from the day on which the goods were released to the procedure;
 - (g) where an officer of Revenue and Customs requires goods to be made available for examination and the goods are not made available within 21 days of the requirement being imposed; or
 - (h) where goods have been imported by sea and do not constitute a significant proportion of the ship's cargo, they are at any time after the arrival of the importing ship at the port at which they are to be unloaded the only goods remaining to be unloaded from that ship at that port.”
- (3) In subsection (2), for “entry” substitute “ compliance with the customs formalities in respect of the goods ”.
- (4) In subsection (3)—
- (a) in the opening words—
 - (i) after “section 99(3) below, if” insert “ the relevant customs formalities are not complied with in respect of ”, and
 - (ii) omit “are not cleared by the importer thereof”, and
 - (b) in the words after paragraph (b), for “them” substitute “ the goods ”.
- (5) In subsection (4), for paragraph (a) substitute—
- “(a) “the relevant number of days” means—
 - (i) where the goods have been imported by air, 7 clear days, and

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(ii) in any other case, 14 clear days;”.

(6) For subsection (5) substitute—

“(5) Where any restriction is placed upon the unloading of goods from any vehicle by virtue of any enactment relating to the prevention of epidemic and infectious diseases, then, in relation to that vehicle—

- (a) “the relevant date” means the date of the removal of the restriction; and
- (b) the relevant number of days referred to in any paragraph of subsection (1) other than paragraph (d) is counted from the day on which the restriction is removed rather than the day referred to within the paragraph concerned.”

(7) In the heading, for “uncleared” substitute “chargeable”.

Commencement Information

I72 Sch. 7 para. 34 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I73 Sch. 7 para. 34 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

35 (1) Section 41 (failure to comply with provisions as to entry) is amended as follows.

(2) For the words from “, any person making entry of goods” to “in connection with that entry shall” substitute “—

- (a) any person importing goods who contravenes or fails to comply with any of the requirements made by or under this Part of this Act, or
- (b) any person who contravenes or fails to comply with any of the requirements made by or under Part 1 of the Taxation (Cross-border Trade) Act 2018 in connection with the presentation of goods to Customs on import, the making of a declaration relating to the storage of goods or the making of a Customs declaration,

shall”.

(3) Omit the words from “but this section shall not apply to” to the end.

(4) In the heading, for “provisions as to entry” substitute “customs formalities”.

Commencement Information

I74 Sch. 7 para. 35 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I75 Sch. 7 para. 35 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

36 (1) Section 42 (power to regulate unloading, removal, etc of imported goods) is amended as follows.

(2) In subsection (1)(a)—

- (a) after “airport,” insert “any other vehicle entering the United Kingdom”, and
- (b) for “Northern Ireland” substitute “the United Kingdom”.

(3) Omit subsection (3).

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Commencement Information

I76 Sch. 7 para. 36 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I77 Sch. 7 para. 36 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

- 37 (1) Section 43 (duty on imported goods) is amended as follows.
- (2) In subsection (1)—
- (a) omit “or section 2(2) of the European Communities Act 1972 or any Community regulation or other instrument having the force of law”, and
 - (b) after “the proper officer any” insert “ excise ”.
- (3) In subsection (2)—
- (a) in the opening words, omit “customs or”, and
 - (b) in paragraph (c)—
 - (i) omit sub-paragraph (i) (together with the “and” at the end of it), and
 - (ii) in sub-paragraph (ii), omit “as respects other duties,”.
- (4) Omit subsections (2A) to (2C).
- (5) In subsection (2D), for “any of sections 44 to 48” substitute “ section 44 ”.
- (6) In subsection (3)—
- (a) after “chargeable with the like” insert “ excise ”, and
 - (b) omit the words from “; and if any question” to the end.
- (7) In subsection (5)—
- (a) after “whether or not any” insert “ excise ”, and
 - (b) after “purpose of charging” insert “ excise ”.
- (8) In subsection (6)—
- (a) in the opening words, omit “customs or”,
 - (b) in paragraph (b), omit “customs and”, and
 - (c) in the words after that paragraph, after “rate of the” insert “ excise ”.
- (9) Omit subsections (8) and (9).
- (10) In the heading, for “Duty” substitute “ Excise duty ”.

Commencement Information

I78 Sch. 7 para. 37 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I79 Sch. 7 para. 37 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

- 38 In section 44 (exclusion of s. 43(1) for importers etc keeping standing deposits), after “to cover any” insert “ excise ”.

Commencement Information

I80 Sch. 7 para. 38 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I81 Sch. 7 para. 38 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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39 Omit section 45 (deferred payment of customs duty).

Commencement Information

I82 Sch. 7 para. 39 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I83 Sch. 7 para. 39 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

40 Omit section 46 (goods to be warehoused without payment of duty).

Commencement Information

I84 Sch. 7 para. 40 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I85 Sch. 7 para. 40 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

41 Omit section 47 (relief from payment of duty of goods entered for transit or transhipment).

Commencement Information

I86 Sch. 7 para. 41 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I87 Sch. 7 para. 41 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

42 Omit section 48 (relief from payment of duty of goods temporarily imported).

Commencement Information

I88 Sch. 7 para. 42 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I89 Sch. 7 para. 42 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

43 (1) Section 49 (forfeiture of goods improperly imported) is amended as follows.

(2) In subsection (1)—

(a) in paragraph (a)—

(i) in the opening words, for “Acts 1979, any imported goods, being goods chargeable on” substitute “ Acts 1979 or by or under the Taxation (Cross-border Trade) Act 2018, any imported goods, being goods chargeable by reference to ”,

(ii) for sub-paragraph (iii) substitute—

“(iii) unloaded from any other vehicle which has entered the United Kingdom, or”, and

(iii) in sub-paragraph (iv), for “transit shed” substitute “ temporary storage facility or any place specified by an officer of Revenue and Customs under Part 1 of the Taxation (Cross-border Trade) Act 2018 as a place where the goods are required to be kept ”,

(b) in paragraph (c), for “any vehicle” substitute “ any other vehicle ”, and

(c) for paragraph (e) substitute—

“(e) any goods are found, whether before or after being released to or discharged from a Customs procedure, not to correspond with any information provided under Part 1 of the Taxation (Cross-border Trade) Act 2018;”.

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- (3) In subsection (2), for paragraphs (a) to (c) substitute—
- “(a) declared as intended for exportation in the same vehicle,
 - (b) declared for a transit procedure or a storage procedure, or
 - (c) are otherwise to be warehoused for exportation or for use as stores,”.

Commencement Information

I90 Sch. 7 para. 43 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I91 Sch. 7 para. 43 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

- 44 (1) Section 50 (penalty for improper importation of goods) is amended as follows.

- (2) In subsection (2)—

- (a) in paragraph (a), for “any vehicle in Northern Ireland” substitute “ any other vehicle which has entered the United Kingdom ”, and
- (b) in paragraph (b), for “transit shed” substitute “ temporary storage facility, any place specified by an officer of Revenue and Customs under Part 1 of the Taxation (Cross-border Trade) Act 2018 as a place where the goods are required to be kept ”.

- (3) In subsection (6), for paragraph (b) substitute—

- “(b) directly or indirectly imports, or causes to be imported, any chargeable goods found, whether before or after being released to a Customs procedure, not to correspond with any information provided under Part 1 of the Taxation (Cross-border Trade) Act 2018,”.

Commencement Information

I92 Sch. 7 para. 44 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I93 Sch. 7 para. 44 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

- 45 In section 51 (special provisions as to proof in Northern Ireland), in subsection (1), for “on their importation”, in both places, substitute “ by reference to their importation ”.

Commencement Information

I94 Sch. 7 para. 45 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I95 Sch. 7 para. 45 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

- 46 For the italic heading before section 52 substitute “ Breach of applicable export provisions etc ”.

Commencement Information

I96 Sch. 7 para. 46 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I97 Sch. 7 para. 46 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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- 47 (1) Section 52 (meaning for this Part of “dutiable or restricted goods”) is amended as follows.
- (2) In subsection (1)—
- (a) for paragraph (a) substitute—
 - “(a) goods from an excise warehouse or goods which have been declared for a storage procedure;”,
 - (b) in paragraph (c), at the end insert “ or goods which have been declared for an authorised use procedure or temporary admission procedure, ”, and
 - (c) in paragraph (d), at the end insert “ or goods otherwise eligible for remission, repayment or refund of duty on their export ”.
- (3) In subsection (2)—
- (a) for “means goods” substitute “means—
 - (a) goods declared for an inward processing procedure, or
 - (b) goods”, and
 - (b) omit “import duty or”.

Commencement Information

I98 Sch. 7 para. 47 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I99 Sch. 7 para. 47 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

- 48 After section 52 insert—

“52A Breach of applicable export provisions etc

- (1) This section applies to any goods the export of which is required to be made in accordance with the applicable export provisions.
- (2) If any person contravenes or fails to comply with any of the requirements—
 - (a) the person is guilty of an offence, and
 - (b) the goods are liable to forfeiture.
- (3) A person guilty of an offence under subsection (2) in a case where the goods are dutiable or restricted goods is liable on summary conviction to a penalty of—
 - (a) £20,000, or
 - (b) three times the value of the goods,whichever is the greater.
- (4) A person guilty of an offence under subsection (2) in any other case is liable on summary conviction to a penalty of level 4 on the standard scale.
- (5) If—
 - (a) in breach of the applicable export provisions, any dutiable or restricted goods fail to be exported from the United Kingdom by the time by which they were required to be exported, and
 - (b) notice of the failure is not immediately given to an officer of Revenue and Customs,the goods are (in addition to being liable to forfeiture under subsection (2)) subject to the control of an officer of Revenue and Customs as mentioned

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in subsection (6) even if the procedure provided for by the applicable export provisions is discharged.

- (6) An officer of Revenue and Customs may—
- (a) require any person to provide such information and documents to the officer as may be specified by the officer, and
 - (b) require the goods to be moved to, and kept in, such place as may be specified by the officer.
- (7) Any person who contravenes or fails to comply with a requirement imposed under subsection (6) is liable on summary conviction to a penalty of £20,000.”

Commencement Information

I100 Sch. 7 para. 48 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I101 Sch. 7 para. 48 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

- 49 (1) Section 53 (entry outwards of goods) is amended as follows.
- (2) Omit subsections (1) to (7).
- (3) In subsection (8)—
- (a) for “of which entry is required under this section” substitute “ which are required to be exported in accordance with the applicable export provisions ”, and
 - (b) for the words from “before entry has” to “and where” substitute “ before the applicable export provisions have been complied with, and ”.
- (4) Omit subsections (10) to (12).

Commencement Information

I102 Sch. 7 para. 49 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I103 Sch. 7 para. 49 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

- 50 Omit section 54 (acceptance of incomplete entry).

Commencement Information

I104 Sch. 7 para. 50 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I105 Sch. 7 para. 50 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

- 51 Omit section 55 (correction and cancellation of entry).

Commencement Information

I106 Sch. 7 para. 51 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I107 Sch. 7 para. 51 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

- 52 Omit section 56 (failure to export).

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Commencement Information

I108 Sch. 7 para. 52 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I109 Sch. 7 para. 52 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

53 Omit section 57 (delivery of entry by owner of exporting ship etc).

Commencement Information

I110 Sch. 7 para. 53 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I111 Sch. 7 para. 53 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

54 Omit section 58 (simplified clearance procedure).

Commencement Information

I112 Sch. 7 para. 54 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I113 Sch. 7 para. 54 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

55 Omit section 58A (local export control).

Commencement Information

I114 Sch. 7 para. 55 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I115 Sch. 7 para. 55 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

56 Omit section 58B (provisions supplementary to ss 58 and 58A).

Commencement Information

I116 Sch. 7 para. 56 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I117 Sch. 7 para. 56 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

57 Omit section 58C (pipe-lines and export of ships and aircraft).

Commencement Information

I118 Sch. 7 para. 57 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I119 Sch. 7 para. 57 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

58 Omit section 58D (operative date for Community purposes).

Commencement Information

I120 Sch. 7 para. 58 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I121 Sch. 7 para. 58 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

59 Omit section 58E (authentication of Community customs documents).

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Commencement Information

I122 Sch. 7 para. 59 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I123 Sch. 7 para. 59 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

- 60 (1) Section 59 (restrictions on putting export goods alongside for loading) is amended as follows.
- (2) In subsection (1), for the words from “to be entered outwards” to the end substitute “to be exported in accordance with the applicable export provisions”.
- (3) In subsection (2)(a) and (b), for “ship or aircraft” substitute “vehicle other than a road vehicle”.

Commencement Information

I124 Sch. 7 para. 60 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I125 Sch. 7 para. 60 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

- 61 In section 60 (additional restrictions as to certain export goods), after subsection (1) insert—
- “(1A) For the purposes of subsection (1), the reference to entering goods for exportation is to the doing of anything required to be done under provision made by or under Part 1 of the Taxation (Cross-border Trade) Act 2018 in connection with the export of the goods.”

Commencement Information

I126 Sch. 7 para. 61 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I127 Sch. 7 para. 61 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

- 62 In section 60A (power to make regulations about stores), in subsection (1), for “ship or aircraft” substitute “ship, aircraft or railway vehicle”.

Commencement Information

I128 Sch. 7 para. 62 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I129 Sch. 7 para. 62 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

- 63 (1) Section 61 (supplementary provision relating to stores) is amended as follows.
- (2) In subsection (5)(b), for “the master or commander and the owner of the ship or aircraft” substitute “the vehicle operator and the owner of the ship, aircraft or railway vehicle”.
- (3) In subsection (7)—
- (a) in the opening words—
- (i) for “ship or aircraft” substitute “ship, aircraft or railway vehicle”,
- (ii) for “any port or customs and excise airport for a destination outside the United Kingdom” substitute “the United Kingdom”, and
- (iii) for “cleared outwards” substitute “cleared for departure”,

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- (b) in paragraph (b), for “ship's or aircraft's” substitute “vehicle's”, and
- (c) in the words after that paragraph, for “the master of the ship or the commander of the aircraft” substitute “ the vehicle operator ”.

(4) In subsection (7A), for “the master of the ship or the commander of the aircraft” substitute “ the vehicle operator ”.

Commencement Information

I130 Sch. 7 para. 63 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I131 Sch. 7 para. 63 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

- 64 (1) Section 62 (information, documentation, etc as to export goods) is amended as follows.
- (2) Omit subsection (2).
 - (3) In subsection (3), omit “or (2)”.
 - (4) In subsection (4), omit “or (2)”.

Commencement Information

I132 Sch. 7 para. 64 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I133 Sch. 7 para. 64 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

- 65 (1) Section 63 (entry outwards of exporting ships) is amended as follows.
- (2) In subsection (1)—
 - (a) omit “to a place outside the member States”, and
 - (b) for “those States” substitute “ the United Kingdom ”.
 - (3) In subsection (2), for “the member States” substitute “ the United Kingdom ”.
 - (4) In subsection (7), omit “or the member States”.

Commencement Information

I134 Sch. 7 para. 65 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I135 Sch. 7 para. 65 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

- 66 (1) Section 64 (clearance outwards of ships and aircraft) is amended as follows.
- (2) For subsection (1) substitute—

“(1) No vehicle other than a road vehicle is to depart from the United Kingdom until clearance for departure has been obtained from the proper officer.”
 - (3) After subsection (1) insert—

“(1A) The Commissioners may by regulations make provision disapplying the requirement to obtain clearance in specified circumstances.”
 - (4) In subsection (6)—
 - (a) for “ship or aircraft” substitute “ vehicle ”,

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- (b) for “departs from any port or customs and excise airport” substitute “departs from the United Kingdom”, and
 - (c) for “master or commander” substitute “vehicle operator”.
- (5) In subsection (7), for the words from “where any aircraft” to “that airport” substitute “where any vehicle is required under this section to obtain clearance to depart the United Kingdom, any goods are loaded, or are waterborne for loading, into that vehicle”.
- (6) In the heading, for “ships and aircraft” substitute “vehicles”.

Commencement Information

I136 Sch. 7 para. 66 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I137 Sch. 7 para. 66 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

- 67 (1) Section 65 (power to refuse or cancel clearance of ship or aircraft) is amended as follows.
- (2) In subsection (1)—
- (a) in the opening words, after “the Customs and Excise Acts 1979” insert “or Part 1 of the Taxation (Cross-border Trade) Act 2018”,
 - (b) in paragraph (a), for “ship or aircraft” substitute “vehicle required to obtain clearance to depart the United Kingdom”, and
 - (c) for paragraph (b) substitute—
 - “(b) where clearance has been given in respect of a vehicle, any officer may at any time cancel the clearance before the vehicle has departed from the United Kingdom.”
- (3) In subsection (2)—
- (a) in the opening words, from the beginning to “may be served—” substitute “Any cancellation may be made orally, electronically or otherwise in writing, and if made in writing (but not electronically) may be served on the vehicle operator—”, and
 - (b) in paragraph (c), for “ship or aircraft” substitute “vehicle”.
- (4) For subsection (3) substitute—
- “(3) Where a clearance is cancelled, it forthwith becomes void.”
- (5) In the heading, for “ship or aircraft” substitute “vehicle”.

Commencement Information

I138 Sch. 7 para. 67 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I139 Sch. 7 para. 67 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

- 68 In section 66 (power to make regulations as to exportation, etc), in subsection (1)—
- (a) in paragraph (a), for “ships and aircraft respectively the loading and making waterborne for loading” substitute “vehicles the loading (including making waterborne for loading)”, and
 - (b) in paragraph (b), for “Northern Ireland” substitute “the United Kingdom”.

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Commencement Information

I140 Sch. 7 para. 68 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I141 Sch. 7 para. 68 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

- 69 (1) Section 67 (offences in relation to exportation of goods) is amended as follows.
- (2) In subsection (1)—
- (a) in the opening words, for “ship or aircraft” substitute “ vehicle ”, and
 - (b) in the words after paragraph (b)—
 - (i) for “the master of the ship or the commander of the aircraft” substitute “ the vehicle operator ”, and
 - (ii) for “ship or aircraft” substitute “ vehicle ”.
- (3) In subsection (4)—
- (a) in the opening words, omit “or brought to a customs and export station for exportation by land”,
 - (b) for paragraph (a) substitute—
 - “(a) goods in an excise warehouse or goods which have been declared for a storage procedure;”, and
 - (c) in paragraph (c), after “not been paid” insert “ or goods which have been declared for an authorised use procedure or temporary admission procedure ”.

Commencement Information

I142 Sch. 7 para. 69 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I143 Sch. 7 para. 69 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

- 70 In section 68 (offences in relation to exportation of prohibited or restricted goods), in subsection (5)—
- (a) for “the ship, aircraft or vehicle in which they were exported” substitute “ the vehicle in which they were exported ”, and
 - (b) for “both the owner of the ship, aircraft or vehicle and the master of the ship, commander of the aircraft or person in charge of the vehicle” substitute “ both the owner of the vehicle and the vehicle operator ”.

Commencement Information

I144 Sch. 7 para. 70 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I145 Sch. 7 para. 70 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

- 71 For section 69 substitute—

“69 Meaning of “coasting ship”

- (1) In this Part “coasting ship” means any ship for the time being engaged in the trade of carrying goods coastwise—
- (a) between places in the United Kingdom, or

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- (b) between a place in the United Kingdom and a place in the Isle of Man.
- (2) The Commissioners may from time to time give directions as to what trade by water—
- (a) between places in the United Kingdom, or
- (b) between a place in the United Kingdom and a place in the Isle of Man,
- is, or is not, to be deemed to be carrying goods coastwise.”

Commencement Information

I146 Sch. 7 para. 71 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I147 Sch. 7 para. 71 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

72 Omit section 70 (coasting trade —exceptional provisions).

Commencement Information

I148 Sch. 7 para. 72 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I149 Sch. 7 para. 72 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

- 73 (1) Section 74 (offences in connection with carriage of goods coastwise) is amended as follows.
- (2) Omit subsection (1).
- (3) In subsection (2), for “sections 69 to 71” substitute “ section 71 ”.
- (4) Omit subsection (5).

Commencement Information

I150 Sch. 7 para. 73 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I151 Sch. 7 para. 73 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

74 Omit section 75A (records relating to importation and exportation).

Commencement Information

I152 Sch. 7 para. 74 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I153 Sch. 7 para. 74 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

75 Omit section 75C (records relating to goods subject to certain transit arrangements).

Commencement Information

I154 Sch. 7 para. 75 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I155 Sch. 7 para. 75 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

- 76 (1) Section 77 (information in relation to goods imported or exported) is amended as follows.

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- (2) In subsection (1)(a), for “an entry is required by regulation 5 of the Customs Controls on Importation of Goods Regulations 1991 or an entry or specification is required by or under this Act” substitute “ a declaration is required as a result of Part 1 of the Taxation (Cross-border Trade) Act 2018 ”.
- (3) In subsection (3)—
 - (a) for “entry thereof” substitute “ a declaration in respect of the goods ”, and
 - (b) for “declaration”, in each place, substitute “ statement ”.
- (4) In subsection (4), for “entry delivered” substitute “ declaration made ”.
- (5) In subsection (5)(a), for “entry delivered” substitute “ declaration made ”.

Commencement Information

I156 Sch. 7 para. 76 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I157 Sch. 7 para. 76 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

- 77 Omit section 77C (information powers relating to goods subject to certain transit arrangements).

Commencement Information

I158 Sch. 7 para. 77 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I159 Sch. 7 para. 77 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

- 78 (1) Section 78 (customs and excise control of persons entering or leaving the United Kingdom) is amended as follows.
- (2) In subsection (1)—
 - (a) in paragraph (b), for “chargeable” substitute “ taxable ”,
 - (b) in the words after paragraph (b), after “by virtue of” insert “ provision made by regulations under section 19 of the Taxation (Cross-border Trade) Act 2018 relating to any relief conferred on persons entering the United Kingdom or ”, and
 - (c) in the second sentence, for “subsection “chargeable goods” means” substitute “ subsection “taxable goods” means ”.
 - (3) Omit subsection (1B).

Commencement Information

I160 Sch. 7 para. 78 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I161 Sch. 7 para. 78 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

- 79 (1) Section 80 (power to require information or production of documents where origin of goods exported is evidenced under EU law or practice) is amended as follows.
- (2) In subsection (1), for “Community requirement or practice” substitute “ requirement by or under any enactment ”.
 - (3) In the heading, omit “under EU law or practice”.

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Commencement Information

I162 Sch. 7 para. 79 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I163 Sch. 7 para. 79 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

- 80 In section 82 (power to haul up revenue vessels, patrol coasts, etc), in subsection (2), after “railway” insert “ or railway customs area ”.

Commencement Information

I164 Sch. 7 para. 80 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I165 Sch. 7 para. 80 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

- 81 (1) Section 85 (penalty for interfering with revenue vessels, etc) is amended as follows.
 (2) In subsection (1), omit “ship, aircraft.”
 (3) In subsection (2), for “vessel, aircraft or vehicle” substitute “ vehicle ”.

Commencement Information

I166 Sch. 7 para. 81 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I167 Sch. 7 para. 81 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

- 82 In section 88 (forfeiture of ship, aircraft or vehicle constructed, etc for concealing goods)—
 (a) in paragraph (c), for “a vehicle” substitute “ any other vehicle ”,
 (b) in that paragraph, for “any port or at any aerodrome” substitute “ any port, railway customs area or aerodrome ”, and
 (c) in the words after that paragraph, for “or vehicle” substitute “ or other vehicle ”.

Commencement Information

I168 Sch. 7 para. 82 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I169 Sch. 7 para. 82 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

- 83 In section 90 (forfeiture of ship or aircraft unable to account for missing cargo)—
 (a) after “port in the United Kingdom or the Isle of Man,” insert “ a railway vehicle has been within the limits of a railway customs area ”,
 (b) for “master of the ship or commander of the aircraft” substitute “ vehicle operator ”, and
 (c) for “the ship or aircraft” substitute “ the ship, railway vehicle or aircraft ”, and
 (d) in the heading, after “ship” insert “ , railway vehicle ”.

Commencement Information

I170 Sch. 7 para. 83 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I171 Sch. 7 para. 83 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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84 In section 92 (approval of warehouses), omit subsections (2) to (4).

Commencement Information

I172 Sch. 7 para. 84 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I173 Sch. 7 para. 84 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

85 In section 93 (regulation of warehouses and warehoused goods), before subsection (1) insert—

“(A1) In their application to warehouses, this section and sections 94, 95, 97 and 98 apply only to excise warehouses.”

Commencement Information

I174 Sch. 7 para. 85 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I175 Sch. 7 para. 85 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

86 In section 98 (procedure on warehouse ceasing to be approved), for subsection (4) substitute—

“(4) In this section “the prescribed period” means the period of 3 months.”

Commencement Information

I176 Sch. 7 para. 86 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I177 Sch. 7 para. 86 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

- 87 (1) Section 99 (provisions as to deposit in Queen's warehouse) is amended as follows.
- (2) In subsection (1), after “the Customs and Excise Acts 1979” insert “ or Part 1 of the Taxation (Cross-border Trade) Act 2018 ”.
- (3) In subsection (4)—
- (a) in the opening words, after “the Customs and Excise Acts 1979” insert “ or Part 1 of the Taxation (Cross-border Trade) Act 2018 ”,
 - (b) in paragraph (a), after “thereon” insert “ has been paid ”,
 - (c) in the words after sub-paragraph (ii) of paragraph (b), omit the words from “and, in the case of goods” to the end, and
 - (d) after that paragraph insert “; and
 - (c) the requirements made by or under Part 1 of the Taxation (Cross-border Trade) Act 2018 have been complied with.”
- (4) In subsection (6), after “the Customs and Excise Acts 1979” insert “ or Part 1 of the Taxation (Cross-border Trade) Act 2018 ”.
- (5) In subsection (7), after “the Customs and Excise Acts 1979” insert “ or Part 1 of the Taxation (Cross-border Trade) Act 2018 ”.

Commencement Information

I178 Sch. 7 para. 87 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

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I179 Sch. 7 para. 87 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

88 (1) Section 100 (general offences relating to warehouses and warehoused goods) is amended as follows.

(2) In subsection (2)—

- (a) in paragraph (a), after “any goods which have been” insert “ declared for a storage procedure or ”,
- (b) in paragraph (b), after “any goods which have been” insert “ declared for a storage procedure or ”,
- (c) in paragraph (c), for “ship, aircraft or vehicle” substitute “ vehicle ”, and
- (d) in paragraph (d), after “when they have been” insert “ declared for a storage procedure or ”.

(3) After subsection (4) insert—

“(5) In this section “warehouse”, except in the expression “Queen's warehouse”, means a customs warehouse or an excise warehouse.”

Commencement Information

I180 Sch. 7 para. 88 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I181 Sch. 7 para. 88 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

89 In section 112 (power of entry upon premises, etc of revenue traders), in subsection (5), omit “vessels, aircraft”.

Commencement Information

I182 Sch. 7 para. 89 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I183 Sch. 7 para. 89 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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Textual Amendments

F3 [Sch. 7 para. 90](#) omitted (11.7.2023) by virtue of [Finance \(No. 2\) Act 2023 \(c. 30\), s. 318\(4\)](#)

91 Omit section 120 (regulations for determining origin of goods).

Commencement Information

I184 Sch. 7 para. 91 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I185 Sch. 7 para. 91 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

92 (1) Section 121 (power to impose restrictions where duty depends on certain matters other than use) is amended as follows.

(2) Omit “(other than the use to be made of the goods)”.

(3) In the heading, omit “other than use”.

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Commencement Information

I186 Sch. 7 para. 92 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I187 Sch. 7 para. 92 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

93 Omit section 122 (regulations where customs duty depends on use).

Commencement Information

I188 Sch. 7 para. 93 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I189 Sch. 7 para. 93 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

94 In section 123 (repayment of duty where goods returned or destroyed by importer), in subsection (1)(b)(i), for the words from “and for that purpose” to “this Act;” substitute “ and, if the export of the goods was required to be made in accordance with the applicable export provisions, the requirements were met; ”.

Commencement Information

I190 Sch. 7 para. 94 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I191 Sch. 7 para. 94 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

95 (1) Section 124 (forfeiture for breach of certain conditions) is amended as follows.
(2) In subsection (1)(a), for “on” substitute “ by reference to ”.
(3) In subsection (2), for “or security”, in both places, substitute “ , security or other guarantee ”.

Commencement Information

I192 Sch. 7 para. 95 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I193 Sch. 7 para. 95 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

96 Omit section 125 (valuation of goods for purpose of ad valorem duties).

Commencement Information

I194 Sch. 7 para. 96 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I195 Sch. 7 para. 96 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

97 (1) Section 129 (power to remit or repay duty on denatured goods) is amended as follows.
(2) In subsection (1)—
(a) omit paragraph (a) (together with the “or” at the end of it),
(b) in paragraph (b), for “a duty” substitute “ a duty of excise ”, and
(c) in the words following that paragraph, for “duty”, in both places, substitute “ duty of excise ”.
(3) In subsection (1A)—

Changes to legislation: Taxation (Cross-border Trade) Act 2018, SCHEDULE 7 is up to date with all changes known to be in force on or before 23 April 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

(a) for “chargeable with a duty” substitute “ chargeable with a duty of excise ”, and

(b) omit “, in the application of that section in relation to a duty of excise,”.

(4) Omit subsection (5).

Commencement Information

I196 Sch. 7 para. 97 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I197 Sch. 7 para. 97 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

98 Omit section 130 (power to remit or repay duty on goods lost or destroyed, etc).

Commencement Information

I198 Sch. 7 para. 98 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I199 Sch. 7 para. 98 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

99 (1) Section 131 (enforcement of bond in respect of goods removed without payment of duty) is amended as follows.

(2) For “payment of duty” substitute “ payment of excise duty ”.

(3) Omit “ship, aircraft,”.

(4) In the heading, after “payment of” insert “ excise ”.

Commencement Information

I200 Sch. 7 para. 99 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I201 Sch. 7 para. 99 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

100 In section 133 (general provisions as to claims for drawback), at the beginning insert—

“(A1) This section applies in relation to any claim for drawback for the purposes of any excise duty.”

Commencement Information

I202 Sch. 7 para. 100 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I203 Sch. 7 para. 100 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

101 In section 134 (drawback and allowance on goods damaged or destroyed after shipment), at the beginning insert—

“(A1) This section applies only for the purposes of excise duty.”

Commencement Information

I204 Sch. 7 para. 101 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I205 Sch. 7 para. 101 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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- 102 In section 135 (time limit on payment of drawback or allowance), after “in respect of any drawback or allowance” insert “ for the purposes of any excise duty ”.

Commencement Information

- I206** Sch. 7 para. 102 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
I207 Sch. 7 para. 102 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

- 103 (1) Section 136 (offences in connection with claims for drawback, etc) is amended as follows.
- (2) In subsection (4), for “entry”, in both places, substitute “ any declaration ”.
- (3) Omit subsection (6).

Commencement Information

- I208** Sch. 7 para. 103 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
I209 Sch. 7 para. 103 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

- 104 (1) Section 137 (recovery of duties and calculation of duties, drawbacks, etc) is amended as follows.
- (2) In subsection (1), omit “customs or”.
- (3) In subsection (2)—
- (a) for “Any duty,” substitute “ Any excise duty or ”, and
- (b) after “or rebate” insert “ in relation to excise duty ”.
- (4) In the heading, after “of”, in both places, insert “ excise ”.

Commencement Information

- I210** Sch. 7 para. 104 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
I211 Sch. 7 para. 104 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

- 105 (1) Section 141 (forfeiture of ships, etc used in connection with goods liable to forfeiture) is amended as follows.
- (2) In subsection (1)(a), omit “ship, aircraft,”.
- (3) In subsection (2), omit “ship, aircraft,”.
- (4) In subsection (3)—
- (a) after paragraph (a) insert—
- “(aa) any railway vehicle;”, and
- (b) for “the master or commander” substitute “ the vehicle operator ”.

Commencement Information

- I212** Sch. 7 para. 105 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
I213 Sch. 7 para. 105 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 7 is up to date with all changes known to be in force on or before 23 April 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

- 106 In section 154 (proof of certain other matters), in subsection (2)(c), (d) and (e), for “ship or aircraft” substitute “ ship, aircraft or railway vehicle ”.

Commencement Information

I214 Sch. 7 para. 106 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I215 Sch. 7 para. 106 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

- 107 (1) Section 159 (power to examine and take account of goods) is amended as follows.
- (2) In subsection (1)—
- (a) after paragraph (a) insert—
- “(aa) which are subject to the control of any officer of Revenue and Customs as a result of Part 1 of the Taxation (Cross-border Trade) Act 2018; or
- (ab) which have been discharged from a Customs procedure under Part 1 of the Taxation (Cross-border Trade) Act 2018 so far as necessary for the purpose of verifying any Customs declaration or any document required to accompany it; or”,
- and
- (b) in paragraph (d), for “entered” substitute “ declared ”.
- (3) After subsection (4) insert—
- “(4A) But, in the case of anything done for the purpose of verifying any Customs declaration or any document required to accompany it—
- (a) the reference in subsection (4) to the proprietor of the goods is a reference to the declarant, and
- (b) if, while the goods are being moved to a place for examination, an act which was not authorised by the Commissioners is, without reasonable excuse, done by any person in relation to the goods, the declarant is liable on summary conviction to a penalty of level 3 on the standard scale.
- (4B) In subsection (4A) “the declarant”, in relation to a Customs declaration in respect of any goods, means—
- (a) the person who has made the declaration, or
- (b) the person on whose behalf it was made.”

Commencement Information

I216 Sch. 7 para. 107 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I217 Sch. 7 para. 107 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

- 108 In section 160 (power to take samples), in subsection (4)—
- (a) in the opening words, for “a duty of customs or excise” substitute “ a duty of excise ”, and
- (b) in paragraph (a), for “are first entered on importation” substitute “ are imported ”.

Changes to legislation: Taxation (Cross-border Trade) Act 2018, SCHEDULE 7 is up to date with all changes known to be in force on or before 23 April 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

Commencement Information

I218 Sch. 7 para. 108 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I219 Sch. 7 para. 108 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

109 After section 160 insert—

“160ZA Examination of goods and samples: supplementary

- (1) This section applies if, for the purpose of verifying any Customs declaration or any document required to accompany it—
 - (a) goods are examined under section 159, or
 - (b) a sample of any goods is taken under section 160.
- (2) The declarant is entitled to be present or represented when the goods are examined or the sample is taken.
- (3) The Commissioners may require the declarant to be present or represented when the goods are examined or the sample is taken, and a person who, without reasonable excuse, contravenes or fails to comply with a direction under this subsection is liable on summary conviction to a penalty of level 3 on the standard scale.
- (4) Once any goods have been examined or a sample from them has been taken (“the examined or sampled goods”), the Commissioners are entitled to regard the examined or sampled goods as representative of all the goods (“the declared goods”) in respect of which the declaration is made.
- (5) But if the declarant proves to the satisfaction of the Commissioners that the examined or sampled goods do not represent all the declared goods, the declarant may require the Commissioners to re-examine any of the declared goods or take a further sample from them.
- (6) If the declared goods are no longer under the control of the Commissioners, they may refuse the request if they are not satisfied that the declared goods have remained in the same condition as they were in when they ceased to be under the control of the Commissioners.
- (7) In this section “the declarant”, in relation to a Customs declaration in respect of any goods, means—
 - (a) the person who has made the declaration, or
 - (b) the person on whose behalf it was made.”

Commencement Information

I220 Sch. 7 para. 109 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I221 Sch. 7 para. 109 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

110 In section 162 (power to enter land for or in connection with access to pipe-lines), after “the Customs and Excise Acts 1979” insert “ or by or under Part 1 of the Taxation (Cross-border Trade) Act 2018 ”.

Changes to legislation: Taxation (Cross-border Trade) Act 2018, SCHEDULE 7 is up to date with all changes known to be in force on or before 23 April 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

Commencement Information

I222 Sch. 7 para. 110 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I223 Sch. 7 para. 110 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

- 111 (1) Section 163 (power to search vehicles or vessels) is amended as follows.
- (2) In subsection (1)—
- (a) in the opening words—
- (i) after “Customs and Excise Acts 1979” insert “ or Part 1 of the Taxation (Cross-border Trade) Act 2018 ”, and
- (ii) omit “or vessel”, and
- (b) in the words after paragraph (c), omit “or vessel”.
- (3) In subsection (2), in both places, omit “or vessel”.
- (4) In subsection (3), omit “This section shall apply in relation to aircraft as it applies in relation to vehicles or vessels but”.
- (5) In the heading, omit “or vessels”.

Commencement Information

I224 Sch. 7 para. 111 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I225 Sch. 7 para. 111 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

- 112 In section 164 (power to search persons), in subsection (4)—
- (a) after paragraph (d) insert—
- “(da) any person in, entering or leaving a railway customs area;
- (db) any person who is on board a railway vehicle which—
- (i) is in a railway customs area,
- (ii) has entered the United Kingdom but has not yet arrived at a railway customs area in the course of its journey, or
- (iii) has left a railway customs area and has not yet left the United Kingdom in the course of its journey;”,
- and
- (b) in paragraph (e), for “transit shed” substitute “ temporary storage facility ”.

Commencement Information

I226 Sch. 7 para. 112 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I227 Sch. 7 para. 112 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

- 113 In section 166 (agents), after subsection (2) insert—
- “(3) For the purposes of import duty, this section has effect only to the extent that alternative provision has not been made by Part 1 of the Taxation (Cross-border Trade) Act 2018 (see, in particular, section 21 of that Act).”

Changes to legislation: Taxation (Cross-border Trade) Act 2018, SCHEDULE 7 is up to date with all changes known to be in force on or before 23 April 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

Commencement Information

- I228** Sch. 7 para. 113 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
I229 Sch. 7 para. 113 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

- 114 In section 170 (penalty for fraudulent evasion of duty, etc), in subsection (2)(c), after “the Customs and Excise Acts 1979” insert “, or Part 1 ^{F4}or section 40A or 40B] of the Taxation (Cross-border Trade) Act 2018,”.

Textual Amendments

- F4** Words in Sch. 7 para. 114 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. 10\(2\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642, reg. 9](#)

Commencement Information

- I230** Sch. 7 para. 114 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
I231 Sch. 7 para. 114 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

- 115 In section 171 (general provisions as to offences and penalties), in subsection (5)—
- (a) for “the relevant time specified in section 43 above” substitute “ the time at which a liability to import duty is incurred ”, and
 - (b) for “as if the goods had been imported without entry at the time when the proceedings were commenced” substitute “ as if the time when the proceedings were commenced was the time at which the liability to import duty was incurred ”.

Commencement Information

- I232** Sch. 7 para. 115 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
I233 Sch. 7 para. 115 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

- 116 In section 172 (regulations), in subsection (3), for “section 120” substitute “ section 5, 20, 22, 25, 26(1ZA), 35A or 64 ”.

Commencement Information

- I234** Sch. 7 para. 116 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
I235 Sch. 7 para. 116 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

- 117 (1) Schedule 2A (supplementary provisions relating to the detention of things as liable to forfeiture) is amended as follows.
- (2) In paragraph 3(2)(d), for “a vehicle, the driver of the vehicle” substitute “ any other vehicle, the vehicle operator ”.
 - (3) In paragraph 4(2)(e), for “a vehicle, the driver of the vehicle” substitute “ any other vehicle, the vehicle operator ”.

Changes to legislation: Taxation (Cross-border Trade) Act 2018, SCHEDULE 7 is up to date with all changes known to be in force on or before 23 April 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

Commencement Information

I236 Sch. 7 para. 117 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I237 Sch. 7 para. 117 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

PART 3

AMENDMENTS OF OTHER ENACTMENTS

Customs and Excise Duties (General Reliefs) Act 1979

118 The Customs and Excise Duties (General Reliefs) Act 1979 is amended as follows.

Commencement Information

I238 Sch. 7 para. 118 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I239 Sch. 7 para. 118 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

119 Omit section 1 (reliefs from customs duty for conformity with EU obligations and other international obligations, etc) and the italic heading before it.

Commencement Information

I240 Sch. 7 para. 119 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I241 Sch. 7 para. 119 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

120 Omit section 2 (reliefs from customs duty referable to Community practices).

Commencement Information

I242 Sch. 7 para. 120 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I243 Sch. 7 para. 120 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

121 Omit section 3 (power to exempt particular importations of certain goods from customs duty).

Commencement Information

I244 Sch. 7 para. 121 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I245 Sch. 7 para. 121 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

122 Omit section 4 (administration of reliefs under section 1 and administration or implementation of similar Community reliefs).

Commencement Information

I246 Sch. 7 para. 122 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I247 Sch. 7 para. 122 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 7 is up to date with all changes known to be in force on or before 23 April 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

- 123 Omit section 5 (relief from customs duty of certain goods from Channel Islands) and the italic heading before it.

Commencement Information

I248 Sch. 7 para. 123 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I249 Sch. 7 para. 123 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

- 124 In the italic heading before section 7, omit “miscellaneous” and “customs and”.

Commencement Information

I250 Sch. 7 para. 124 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I251 Sch. 7 para. 124 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

- 125 (1) Section 7 (power to provide for reliefs from duty and value added tax in respect of imported legacies) is amended as follows.

(2) In subsection (1), after “reliefs from” insert “ excise ”.

(3) In subsection (2)—

(a) after “payment of” insert “ excise ”, and

(b) after “by way of” insert “ excise ”.

(4) Omit subsection (3).

(5) In subsection (4)(a), omit “or any Community relief”.

(6) In subsection (5)—

(a) omit the definition of “Community relief”, and

(b) for the definition of “duty” substitute—

““excise duty” means any duty of excise chargeable on goods and includes any addition to the duty by virtue of section 1 of the Excise Duties (Surcharges or Rebates) Act 1979;”.

(7) In the heading, after “reliefs from” insert “ excise ”.

Commencement Information

I252 Sch. 7 para. 125 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I253 Sch. 7 para. 125 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

- 126 In section 8 (relief from customs or excise duty on trade samples, labels, etc)—
- (a) in the opening words, omit “customs or”, and
- (b) in the heading, omit “customs or”.

Commencement Information

I254 Sch. 7 para. 126 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I255 Sch. 7 para. 126 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

- 127 In section 9 (relief from customs or excise duty on antiques, prizes, etc)—

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- (a) in the opening words, omit “customs or”, and
- (b) in the heading, omit “customs or”.

Commencement Information

I256 Sch. 7 para. 127 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I257 Sch. 7 para. 127 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

128 Omit the italic heading before section 10.

Commencement Information

I258 Sch. 7 para. 128 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I259 Sch. 7 para. 128 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

129 In section 11 (relief from excise duty on certain foreign goods re-imported), in subsection (2), for “were entered for transit or transhipment” substitute “ were declared for a transit procedure under Part 1 of the Taxation (Cross-border Trade) Act 2018 ”.

Commencement Information

I260 Sch. 7 para. 129 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I261 Sch. 7 para. 129 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

130 In section 12 (supply of duty-free goods to Her Majesty's ships), omit subsection (6).

Commencement Information

I262 Sch. 7 para. 130 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I263 Sch. 7 para. 130 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

131 (1) Section 13 (power to provide, in relation to persons entering the United Kingdom, for reliefs from duty and value added tax and for simplified computation of duty and tax) is amended as follows.

(2) In subsection (1)—

- (a) after “reliefs from” insert “ excise ”,
- (b) after “payment of” insert “ excise ”, and
- (c) after “by way of” insert “ excise ”.

(3) Omit subsection (1A).

(4) In subsection (2)—

- (a) after “by way of” insert “ excise ”, and
- (b) after “elect that” insert “ excise ”.

(5) In subsection (3)—

- (a) in paragraph (a), omit “, or any Community relief”, and
- (b) in paragraph (b), after “relieved from” insert “ excise ”.

Changes to legislation: Taxation (Cross-border Trade) Act 2018, SCHEDULE 7 is up to date with all changes known to be in force on or before 23 April 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

- (6) In subsection (3B)(b), after “any” insert “ excise ”.
- (7) In subsection (4)—
- (a) omit the definition of “Community relief”, and
 - (b) for the definition of “duty” substitute—
““excise duty” means any duty of excise chargeable on goods and includes any addition to excise duty by virtue of section 1 of the Excise Duties (Surcharges or Rebates) Act 1979;”.
- (8) In the heading—
- (a) after “reliefs from” insert “ excise ”, and
 - (b) after “computation of” insert “ excise ”.

Commencement Information

I264 Sch. 7 para. 131 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I265 Sch. 7 para. 131 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

- 132 (1) Section 13A (reliefs from duties and taxes for persons enjoying certain immunities and privileges) is amended as follows.
- (2) In subsection (1), for “duties of customs or excise,” substitute “ any relevant levy, any duty of excise, ”.
- (3) In subsection (3)(a), for “any duty of customs or excise,” substitute “ any relevant levy, any duty of excise, ”.
- (4) In subsection (6), for “ “duty of customs” includes” substitute “ “relevant levy” means ”.

Commencement Information

I266 Sch. 7 para. 132 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I267 Sch. 7 para. 132 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

- 133 In section 13B (persons to whom section 13A applies), omit subsection (1)(c).

Commencement Information

I268 Sch. 7 para. 133 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I269 Sch. 7 para. 133 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

- 134 In section 13C (offence where relieved goods used, etc, in breach of condition), in subsection (1)(a), for “any duty of customs or excise,” substitute “ any relevant levy, any duty of excise, ”.

Commencement Information

I270 Sch. 7 para. 134 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I271 Sch. 7 para. 134 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 7 is up to date with all changes known to be in force on or before 23 April 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

- 135 Omit section 14 (produce of the sea or continental shelf) and the italic heading before it.

Commencement Information

I272 Sch. 7 para. 135 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I273 Sch. 7 para. 135 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

- 136 (1) Section 15 (false statements etc in connection with reliefs from customs duties) is amended as follows.
- (2) In subsection (1)—
- (a) in paragraph (a), for “customs duty under section 1 or 3 above or under an EU instrument; or” substitute “import duty under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018,”
 - (b) omit paragraph (b), and
 - (c) in the words after that paragraph, for “section 1, 3 or 4 above or an EU instrument” substitute “Part 1 of that Act”.

Commencement Information

I274 Sch. 7 para. 136 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I275 Sch. 7 para. 136 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

- 137 Omit section 16 (annual reports to Parliament).

Commencement Information

I276 Sch. 7 para. 137 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I277 Sch. 7 para. 137 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

- 138 (1) Section 17 (orders and regulations) is amended as follows.
- (2) In subsection (2)—
- (a) omit “2 or”, and
 - (b) omit the words from “except where,” to the end of the subsection.
- (3) In subsection (3)—
- (a) omit “1, 4”, and
 - (b) omit “or regulations under section 14(3) above”.
- (4) In subsection (4)—
- (a) omit “Subject to subsection (5) below”,
 - (b) omit “1, 4”, and
 - (c) after “relief from” insert “excise”.
- (5) Omit subsection (5).

Commencement Information

I278 Sch. 7 para. 138 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

Changes to legislation: Taxation (Cross-border Trade) Act 2018, SCHEDULE 7 is up to date with all changes known to be in force on or before 23 April 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

I279 Sch. 7 para. 138 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

Isle of Man Act 1979

139 The Isle of Man Act 1979 is amended as follows.

Commencement Information

I280 Sch. 7 para. 139 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I281 Sch. 7 para. 139 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

140 In section 8 (removal of goods from Isle of Man to United Kingdom), for subsection (3) substitute—

“(3) The goods referred to in subsection (2)(a) above do not include goods which have been wholly or partly relieved from duty under, or which are not subject to duty by virtue of, any Isle of Man equivalent to—

- (a) provision made under section 19 of the Taxation (Cross-border Trade) Act 2018 relating to any relief conferred on persons entering the United Kingdom or under section 13 of the Customs and Excise Duties (General Reliefs) Act 1979, or
- (b) the temporary admission procedure under Part 1 of the Taxation (Cross-border Trade) Act 2018.

(3A) Where there are conditions which apply in connection with the goods being relieved from duty or not being subject to duty, the customs and excise Acts shall apply to the goods as if they were imported into the United Kingdom when they were imported into the Isle of Man and as if corresponding conditions apply to the goods under, or by virtue of, those Acts.”

Commencement Information

I282 Sch. 7 para. 140 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I283 Sch. 7 para. 140 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

141 In section 9 (removal of goods from United Kingdom to Isle of Man), in subsection (5), for “or under any EU instrument” substitute “ or section 19 of the Taxation (Cross-border Trade) Act 2018 ”.

Commencement Information

I284 Sch. 7 para. 141 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I285 Sch. 7 para. 141 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

Finance Act 1994

142 The Finance Act 1994 is amended as follows.

Commencement Information

I286 Sch. 7 para. 142 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

Changes to legislation: Taxation (Cross-border Trade) Act 2018, SCHEDULE 7 is up to date with all changes known to be in force on or before 23 April 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

I287 Sch. 7 para. 142 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

143 In section 16 (appeals to tribunal), omit subsections (11) and (12).

Commencement Information

I288 Sch. 7 para. 143 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I289 Sch. 7 para. 143 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

144 In section 17 (interpretation), in subsection (2)—

- (a) omit the definition of “the Community Customs Code”, and
- (b) in the definition of “relevant duty”, for “means any EU customs duty” substitute “ means any customs duty ”.

Commencement Information

I290 Sch. 7 para. 144 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I291 Sch. 7 para. 144 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

145 (1) Schedule 5 (decisions subject to review and appeal) is amended as follows.

(2) For the italic heading before paragraph 1 substitute “ Taxation (Cross-border Trade) Act 2018 ”.

(3) In paragraph 1—

- (a) in the opening words, from “, so far as” to “implementing that Code,” substitute “so far as they are made under any provision made by or under Part 1 of the Taxation (Cross-border Trade) Act 2018,”,
- (b) in paragraph (a), for “transhipment” substitute “ transit ”,
- (c) after paragraph (a) insert—
 - “(aa) any decision as to whether or not consent to the amendment or withdrawal of any Customs or other declaration is to be given;”,
- (d) for paragraph (e) substitute—
 - “(e) any decision, in any particular case, as to whether or not any licence, authorisation or approval is to be granted to any person (whether in respect of any premises, place or area or anything else);”,
- (e) for paragraph (j) substitute—
 - “(j) any decision, in any particular case, as to whether or not a fee is to be charged to any person under regulations made under section 27 of the Taxation (Cross-border Trade) Act 2018 or as to the amount of any such fee;”,
- (f) in paragraph (m), for “security”, in both places, substitute “ security or other guarantee ”, and
- (g) in paragraph (n)—
 - (i) omit “customs duty or”, and
 - (ii) omit the words from “or to do any other thing” to the end,
- (h) after paragraph (n) insert—

Changes to legislation: Taxation (Cross-border Trade) Act 2018, SCHEDULE 7 is up to date with all changes known to be in force on or before 23 April 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

- “(na) any decision as to the time at which or the period within which any obligation to pay any customs duty or to do any other thing required or authorised as a result of provision made by or under Part 1 of the Taxation (Cross-border Trade) Act 2018 is to be complied with;”, and
- (i) in paragraph (o)—
- (i) for “varied or revoked” substitute “ varied, suspended or revoked ”, and
- (ii) at the end insert “ , and a decision as to whether or not a licence, authorisation or approval is to be suspended or revoked or the terms of a licence, authorisation or approval are to be varied ”.
- (4) In paragraph 2(1)—
- (a) for paragraph (a) substitute—
- “(a) any decision made under any regulations under section 20, 22 or 25 (approved wharf, examination station or temporary storage facility)—
- (i) as to whether or not a mandatory condition is met; or
- (ii) as to whether or not a discretionary condition is to be imposed, the terms of a discretionary condition or whether or not a discretionary condition is met; and any reference to a mandatory condition is to a condition within subsection (1A)(a) of section 20, 22 or 25 and any reference to a discretionary condition is to a condition within subsection (1A)(b) of that section;”,
- (b) after paragraph (g) insert—
- “(ga) any decision consisting in the imposition of a requirement by virtue of subsection (3A) of section 33 or as to what is or is not to be approved for the purposes of paragraph (a) of that subsection;”, and
- (c) omit paragraphs (j) and (k).

Commencement Information

I292 Sch. 7 para. 145 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I293 Sch. 7 para. 145 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

Terrorism Act 2000

- 146^{F5}(1)] In Schedule 7 to the Terrorism Act 2000 (port and border controls), in paragraph 9—
- (a) in sub-paragraph (2C)(c), for “transit shed” substitute “ temporary storage facility ”,
- (b) in sub-paragraph (3)(d), for “ “transit shed” ” substitute “ “temporary storage facility” ”, and
- (c) in sub-paragraph (4)(d), for “transit shed” substitute “ temporary storage facility ”.

[^{F6}(2) Where the provisions of CEMA 1979 relating to transit sheds continue to have effect for any purpose (see paragraph 158), the provision amended by sub-paragraph (1)

Changes to legislation: Taxation (Cross-border Trade) Act 2018, SCHEDULE 7 is up to date with all changes known to be in force on or before 23 April 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

continues to have effect, for that purpose, as if the amendments made by that subparagraph were not made.]

Textual Amendments

- F5** Sch. 7 para. 146 renumbered as Sch. 7 para. 146(1) (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. 10\(3\)\(a\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, reg. 9
- F6** Sch. 7 para. 146(2) 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. 10\(3\)\(b\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, reg. 9

Commencement Information

- I294** Sch. 7 para. 146 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
- I295** Sch. 7 para. 146 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

Finance Act 2003

- 147 Part 3 of the Finance Act 2003 (taxes and duties on importation and exportation: penalties) is amended as follows.

Commencement Information

- I296** Sch. 7 para. 147 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
- I297** Sch. 7 para. 147 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

- 148 (1) Section 24 (introductory) is amended as follows.
- (2) In subsection (2), omit paragraphs (b), (c) and (e).
- (3) In subsection (3), omit the definitions of “the European Union Customs Code”, “Community export duty”, “Community import duty”, “customs duty of a preferential tariff country” and “preferential tariff country”.
- (4) Omit subsections (4) to (6).

Commencement Information

- I298** Sch. 7 para. 148 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
- I299** Sch. 7 para. 148 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

- 149 In section 25 (penalty for evasion), omit subsection (3).

Commencement Information

- I300** Sch. 7 para. 149 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
- I301** Sch. 7 para. 149 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

- 150 (1) Section 26 (penalty for contravention of relevant rule) is amended as follows.
- (2) After subsection (5) insert—

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“(5A) Where the conduct constituting a contravention of a relevant rule is a contravention of a condition imposed under regulations under section 20(1A), 22(1A) or 25(1A) of the Customs and Excise Management Act 1979—

- (a) the Treasury may by regulations provide that, in prescribed circumstances, there are to be deemed for the purposes of subsection (1) of this section to be further separate contraventions of the rule, and
- (b) the provision that may be made by the regulations includes provision replicating or applying, with or without modifications, any provision made by section 20A(1A) or (1B), 22A(1A) or (1B) or 25A(1A) or (1B) of the Customs and Excise Management Act 1979.”

(3) In subsection (8)—

(a) before paragraph (a) insert—

“(za) Part 1 [^{F7}and sections 40A and 40B] of the Taxation (Cross-border Trade) Act 2018, as [^{F8}they apply] in relation to the relevant tax or duty;”, and

(b) omit paragraphs (c) and (e).

(4) In subsection (9)—

(a) omit the definition of “Community customs rules”, and

(b) in the definition of “relevant international rules”, omit paragraph (b) (together with the “or” before it).

Textual Amendments

F7 Words in Sch. 7 para. 150(3)(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. 10(4)(a)** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9

F8 Words in Sch. 7 para. 150(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. 10(4)(b)** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9

Commencement Information

I302 Sch. 7 para. 150 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I303 Sch. 7 para. 150 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

151 In section 32 (no prosecution after demand notice for penalty under section 26)—

(a) the existing text becomes subsection (1), and

(b) after that subsection insert—

“(2) Nothing in subsection (1) prevents the bringing of proceedings against a person for an offence under section 20A(1A), 22A(1A) or 25A(1A) of the Customs and Excise Management Act 1979 in circumstances where it is alleged that the person is liable to a penalty of an enhanced amount.”

Commencement Information

I304 Sch. 7 para. 151 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

Changes to legislation: *Taxation (Cross-border Trade) Act 2018, SCHEDULE 7 is up to date with all changes known to be in force on or before 23 April 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*

I305 Sch. 7 para. 151 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

152 In section 38 (admissibility of certain statements and documents), omit subsection (3).

Commencement Information

I306 Sch. 7 para. 152 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I307 Sch. 7 para. 152 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

Income Tax (Trading and Other Income) Act 2005

153 The Income Tax (Trading and Other Income) Act 2005 is amended as follows.

Commencement Information

I308 Sch. 7 para. 153 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I309 Sch. 7 para. 153 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

154 In section 54 (trading income: penalties, interest and VAT surcharges), in subsection (2), in the entry relating to a penalty under section 25 or 26 of the Finance Act 2003, for “Customs, export and import duties” substitute “ Customs duties ”.

Commencement Information

I310 Sch. 7 para. 154 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I311 Sch. 7 para. 154 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

155 In section 869 (general calculation rules, etc: penalties, interest and VAT surcharges), in subsection (4), in the entry relating to a penalty under section 25 or 26 of the Finance Act 2003, for “Customs, export and import duties” substitute “ Customs duties ”.

Commencement Information

I312 Sch. 7 para. 155 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I313 Sch. 7 para. 155 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

Borders, Citizenship and Immigration Act 2009

156 (1) Section 7 of the Borders, Citizenship and Immigration Act 2009 (customs revenue functions of the Director) is amended as follows.

[^{F9}(2) In subsection (2)—

- (a) in paragraph (b), for “of Council Regulation [\(EC\) No 384/96](#), as amended from time to time” substitute “ it has in Union customs legislation ”;
- (b) in paragraph (c) for “of Council Regulation [\(EC\) No 2026/97](#), as amended from time to time” substitute “ it has in Union customs legislation ”.]

(3) In subsection (7)—

- (a) at the end of paragraph (aa) omit “and”, and

Changes to legislation: Taxation (Cross-border Trade) Act 2018, SCHEDULE 7 is up to date with all changes known to be in force on or before 23 April 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

(b) after paragraph (aa) insert—

“(ab) Part 1 [^{F10}and sections 40A and 40B] of the Taxation (Cross-border Trade) Act 2018, and”.

[^{F11}(4) In subsection (9), in paragraph (c), for “EU law” substitute “retained EU law, or Union customs legislation,”.

(5) After that subsection insert—

“(10) In this section “Union customs legislation” has the meaning it has in Part 1 of the Taxation (Cross-border Trade) Act 2018.”]

Textual Amendments

- F9** Sch. 7 para. 156(2) 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. 10(5)(a)** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9
- F10** Words in Sch. 7 para. 156(3)(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. 10(5)(b)** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9
- F11** Sch. 7 para. 156(4)(5) substituted for Sch. 7 para. 156(4) (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. 10(5)(c)** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9

Commencement Information

- I314** Sch. 7 para. 156 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
- I315** Sch. 7 para. 156 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, **reg. 4(a)**

Corporation Tax Act 2009

- 157 In section 1303 of the Corporation Tax Act 2009 (general calculation rules, etc: penalties, interest and VAT surcharges), in subsection (2), in the entry relating to a penalty under section 25 or 26 of the Finance Act 2003, for “Customs, export and import duties” substitute “Customs duties”.

Commencement Information

- I316** Sch. 7 para. 157 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
- I317** Sch. 7 para. 157 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, **reg. 4(a)**

[^{F12}PART 4

SAVINGS AND MODIFICATIONS IN RELATION TO NORTHERN IRELAND

Textual Amendments

- F12** Sch. 7 Pt. 4 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. 10(6)** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9

Changes to legislation: *Taxation (Cross-border Trade) Act 2018, SCHEDULE 7 is up to date with all changes known to be in force on or before 23 April 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*

Application of CEMA 1979 etc

158 (1) CEMA 1979—

- (a) continues to have effect, for any purpose in connection with duty under section 30A(3), as if the amendments made by Part 2 of this Schedule, other than the amendments made by paragraphs 4(4), 93 and 114, were not made, and
- (b) applies for any such purpose as if—
 - (i) references to an exportation of goods (however framed) included the exit of goods from Northern Ireland that are being removed to Great Britain,
 - (ii) references to the departure (however framed) of any goods, person or vehicle from the United Kingdom included a departure of those goods or that person or vehicle from Northern Ireland that is not also a departure from the United Kingdom,
 - (iii) references to “the customs territory of the European Union”, other than the reference in section 21(2), were to “Northern Ireland or the customs territory of the European Union”,
 - (iv) references to “EU customs duties” were to “duty under section 30A(3) of the Taxation (Cross-border Trade) Act 2018”,
 - (v) in section 63(1) and (2), after “place outside” there were inserted “ Northern Ireland and ” (and the reference to “those States” in section 63(1) included Northern Ireland),
 - (vi) in section 78(1B)—
 - (a) in the words before paragraph (a), for “another” there were substituted “ a ”, and
 - (b) in paragraphs (a) and (b)(ii) after “place outside” there were inserted “ Northern Ireland and ”,
 - (vii) in section 92(4)(a) and (b), before “member States” there were inserted “Northern Ireland or the”,
 - (viii) in section 125(1), for “an EU customs duty” there were substituted “ a duty of customs ”,
 - (ix) in subsection (1A) and (2)(a) of section 157, the words “other than the United Kingdom” were omitted,
 - (x) the following references to the United Kingdom were to Northern Ireland—
 - (a) the references in the definitions of “Community transit goods” and “transit or transshipment” in section 1(1);
 - (b) the references in sections 36(1), 55(4)(a), 63(2) to (4), 74, 78(1)(a) and (b), 96(4) and 134(2);
 - (c) the reference in the words after paragraph (b) of section 58C(3);
 - (d) the second reference in sections 67(1) and 78(2A);
 - (e) the first reference in sections 69(1) and 70(3), and
 - (xi) the following were omitted—
 - (a) sections 21(8), 35(9), 61(9), 63(7), 70(5), 74(5) and 78(1A);
 - (b) the words after paragraph (b) of the definition of “Community transit goods” in section 1;

Changes to legislation: Taxation (Cross-border Trade) Act 2018, SCHEDULE 7 is up to date with all changes known to be in force on or before 23 April 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

- (c) the words “and the Isle of Man” in sections 34(1), 36(1), 53(1), 64(1) and 66(1)(a) and (d);
 - (d) the words “or the Isle of Man” in section 43(5);
 - (e) the words “or between a place in the United Kingdom and a place in the Isle of Man” in section 69(1) and (3);
 - (f) the words “subject to subsection (1A) above,” in section 78(2A).
- (2) CEMA 1979 applies, for any purpose in connection with duty under section 30C, as if—
 - (a) references to an importation of goods (however framed) included the entry of goods in Great Britain in the course of a removal of those goods to Great Britain from Northern Ireland,
 - (b) references to an exportation of goods (however framed) included the exit of goods from Great Britain that are being removed to Northern Ireland,
 - (c) references to the departure (however framed) of any goods, person or vehicle from the United Kingdom included a departure of those goods or that person or vehicle from Great Britain that is not also a departure from the United Kingdom, and
 - (d) references to the arrival of any goods, person or vehicle from a place outside the United Kingdom (however framed) included the arrival of those goods or that person or vehicle in Great Britain.
- (3) CEMA 1979—
 - (a) continues to have effect, for any purpose in connection with duty under section 40A, as if the amendments made by Part 2 of this Schedule, other than the amendments made by paragraphs 4(4), 93 and 114, were not made, and
 - (b) applies for any such purpose as if—
 - (i) references to an importation of goods (however framed) included the entry of goods in Northern Ireland in the course of a removal of those goods to Northern Ireland from Great Britain,
 - (ii) references to an exportation of goods (however framed) included the exit of goods from Northern Ireland that are being removed to Great Britain,
 - (iii) references to the departure (however framed) of any goods, person or vehicle from the United Kingdom included a departure of those goods or that person or vehicle from Northern Ireland that is not also a departure from the United Kingdom,
 - (iv) references to the arrival of any goods, person or vehicle from a place outside the United Kingdom (however framed), except in section 78(2A), were to the arrival of those goods or that person or vehicle in Northern Ireland,
 - (v) references to “the customs territory of the European Union”, other than the reference in section 21(2), were to “Northern Ireland or the Customs territory of the European Union”,
 - (vi) references to “EU customs duties” were to “duty under section 40A of the Taxation (Cross-border Trade) Act 2018”,
 - (vii) in section 63(1) and (2), after “place outside” there were inserted “ Northern Ireland and ” (and the reference to “those States” in section 63(1) included Northern Ireland),

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- (viii) in section 78(1B)—
 - (a) in the words before paragraph (a), for “another” there were substituted “ a ”, and
 - (b) in paragraphs (a) and (b)(ii) after “place outside” there were inserted “ Northern Ireland and ”,
 - (ix) in section 92(4)(a) and (b), before “member States” there were inserted “Northern Ireland or the”,
 - (x) in section 125(1), for “an EU customs duty” there were substituted “ a duty of customs ”,
 - (xi) in subsection (1A) and (2)(a) of section 157, the words “other than the United Kingdom” were omitted,
 - (xii) the following references to “the United Kingdom” were to “Northern Ireland”—
 - (a) the references in the definitions of “Community transit goods” and “transit or transhipment” in section 1(1);
 - (b) the references in sections 36(1), 55(4)(a), 63(2) to (4), 74, 78(1)(a) and (b), 96(4) and 134(2);
 - (c) the reference in the words after paragraph (b) of section 58C(3);
 - (d) the second reference in sections 67(1) and 78(2A);
 - (e) the first reference in sections 69(1) and 70(3), and
 - (xiii) the following were omitted—
 - (a) sections 21(8), 35(9), 61(9), 63(7), 70(5), 74(5) and 78(1A);
 - (b) the words after paragraph (b) of the definition of “Community transit goods” in section 1;
 - (c) the words “and the Isle of Man” in sections 34(1), 36(1), 53(1), 64(1) and 66(1)(a) and (d);
 - (d) the words “or the Isle of Man” in section 43(5);
 - (e) the words “or between a place in the United Kingdom and a place in the Isle of Man” in section 69(1) and (3);
 - (f) the words “subject to subsection (1A) above,” in section 78(2A).
- (4) The Customs and Excise Duties (General Reliefs) Act 1979—
- (a) continues to have effect, for any purpose in connection with duty under section 30A(3) or 40A, as if the amendments made by Part 3 of this Schedule, other than the amendments made by paragraphs 123, 135 and 138(3)(b), were not made, and
 - (b) applies for any such purpose as if—
 - (i) references to an EU instrument or an EU obligation were to the provisions of Union customs legislation,
 - (ii) references to an importation of goods (however framed) included the entry of those goods in Northern Ireland in the course of a removal of those goods to Northern Ireland from Great Britain,
 - (iii) references to an exportation of goods (however framed) included the exit of goods from Northern Ireland that are being removed to Great Britain,

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- (iv) references to the entry of any person or vehicle into the United Kingdom (however framed) included the arrival of that person or vehicle in Northern Ireland, and
 - (v) in section 2 (reliefs from customs duty referable to Community practices), for “other” there were substituted “ the ”.
- (5) Part 1 of the Finance Act 1994—
 - (a) continues to have effect, for any purpose in connection with duty under section 30A(3) or 40A, as if the amendments made by Part 3 of this Schedule, other than the amendments made by paragraphs 144(b) and 145(3)(d), (f) and (i), were not made,
 - (b) applies for any such purpose as if—
 - (i) references to an importation of goods (however framed) included the entry of goods in Northern Ireland in the course of a removal of those goods to Northern Ireland from Great Britain,
 - (ii) references to an exportation of goods (however framed) included the exit of goods from Northern Ireland that are being removed to Great Britain,
 - (iii) any reference to the Community Customs Code were to Union customs legislation, and
 - (iv) in section 12B(2)(a) (relevant time in case of assessment under section 61 of CEMA 1979) the reference to the United Kingdom were to Northern Ireland, and
 - (c) applies for any purpose in connection with duty under section 30C as if—
 - (i) references to an importation of goods (however framed) included the entry of goods in Great Britain in the course of a removal of those goods to Great Britain from Northern Ireland, and
 - (ii) references to an exportation of goods (however framed) included the exit of goods from Great Britain that are being removed to Northern Ireland.
- (6) Item 6 of Group 8 of Schedule 8 to the Value Added Tax Act 1994 has effect as if the reference to a temporary storage facility included a transit shed (within the meaning of CEMA 1979 as it has effect as a result of sub-paragraphs (1) and (3)).
- (7) Part 3 of the Finance Act 2003 continues to have effect, for any purpose in connection with duty under section 30A(3) or 40A, as if—
 - (a) the amendments made by Part 3 of this Schedule, other than the amendments made by paragraphs 148(2) and (3), 149, 150(3)(a) and 152, were not made, and
 - (b) in section 26(8)(c), the words “Union export duty or Union import duty,” were omitted.
- (8) This paragraph is subject to any provision made by regulations under section 30B(3), 30C(5) or 40B(2) about the application of the customs and excise Acts (which may, for example, include provision for the application of provisions of the customs and excise Acts either as amended or unamended by Parts 2 and 3 of this Schedule).]

Changes to legislation: Taxation (Cross-border Trade) Act 2018, SCHEDULE 7 is up to date with all changes known to be in force on or before 23 April 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](#)

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Modifications etc. (not altering text)

- C1** Sch. 7 para. 158 modified (31.12.2020) by [The Customs \(Modification and Amendment\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1629\)](#), regs. 1(2), **2**

Changes to legislation:

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Changes and effects yet to be applied to :

- Sch. 7 para. 1 coming into force by [S.I. 2019/429 reg. 3](#) (This provision comes into force so far as it relates to EU trade duties, is immediately after the coming into force of s. 3 of the European Union (Withdrawal) Act 2018 (c. 16))
- Sch. 7 para. 90 omitted by [S.I. 2022/109 reg. 5\(2\)](#) (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.)
- Sch. 7 para. 158(2) word omitted by [S.I. 2022/109 reg. 5\(3\)\(b\)](#) (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.)
- Sch. 7 para. 158(2) words inserted by [S.I. 2022/109 reg. 5\(3\)\(a\)](#) (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.)

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.)