

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

PART 2

AMENDMENTS OF CEMA 1979

- 3 CEMA 1979 is amended as follows.

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- 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;”,
 - (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

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- (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”.

(4) Omit subsection (7).

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””.

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

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(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—

- (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”.

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

8 (1) Section 10 (disclosure by Commissioners of certain information as to imported goods) is amended as follows.

(2) Before subsection (1) insert—

“(A1) This section does not apply to information the disclosure of which is governed by section 25 of the Taxation (Cross-border Trade) Act 2018.”

(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,”.

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—

- (a) specify conditions which must be met before an approval is granted, or

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- (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).
- 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))”.
- 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).
 - (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).
- 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—

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

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- (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).
- (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”.
- 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.”
- (4) In subsection (2), for “transit shed” substitute “temporary storage facility (other than a condition imposed under regulations under section 25(1A))”.

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- (5) In subsection (3), for “transit shed”, in both places, substitute “temporary storage facility”.
- (6) For the heading substitute “Temporary storage facilities”.
- 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”.
- 19 (1) Section 27 (officers’ powers of boarding) is amended as follows.
- (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).
- 20 (1) Section 28 (officers’ powers of access, etc) is amended as follows.
- (2) In subsection (1)—

Status: This is the original version (as it was originally enacted).

- (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”.
- 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”.
- 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.”
 - (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”.
- 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,”.
- 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,

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- (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.”
- 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”.
- 26 In the italic heading before section 35, for “Inward entry and clearance” substitute “Control of entry of goods”.
- 27 (1) Section 35 (report inwards) is amended as follows.
- (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—

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“(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”.

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.”

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

30 Omit section 37B (postponed entry).

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

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

33 In section 39 (entry of surplus stores), before subsection (1) insert—

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

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—

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- (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
 - (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—

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- (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”.
- 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”.
- 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).
- 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.

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- (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”.
- 38 In section 44 (exclusion of s. 43(1) for importers etc keeping standing deposits), after “to cover any” insert “excise”.
- 39 Omit section 45 (deferred payment of customs duty).
- 40 Omit section 46 (goods to be warehoused without payment of duty).
- 41 Omit section 47 (relief from payment of duty of goods entered for transit or transshipment).
- 42 Omit section 48 (relief from payment of duty of goods temporarily imported).
- 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;”.
- (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,”.
- 44 (1) Section 50 (penalty for improper importation of goods) is amended as follows.
- (2) In subsection (2)—

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

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- (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 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.”
- 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).
- 50 Omit section 54 (acceptance of incomplete entry).
- 51 Omit section 55 (correction and cancellation of entry).
- 52 Omit section 56 (failure to export).
- 53 Omit section 57 (delivery of entry by owner of exporting ship etc).
- 54 Omit section 58 (simplified clearance procedure).
- 55 Omit section 58A (local export control).
- 56 Omit section 58B (provisions supplementary to ss 58 and 58A).
- 57 Omit section 58C (pipe-lines and export of ships and aircraft).
- 58 Omit section 58D (operative date for Community purposes).
- 59 Omit section 58E (authentication of Community customs documents).

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

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

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- 74 Omit section 75A (records relating to importation and exportation).
- 75 Omit section 75C (records relating to goods subject to certain transit arrangements).
- 76 (1) Section 77 (information in relation to goods imported or exported) is amended as follows.
- (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”.
- 77 Omit section 77C (information powers relating to goods subject to certain transit arrangements).
- 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).
- 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”.
- 80 In section 82 (power to haul up revenue vessels, patrol coasts, etc), in subsection (2), after “railway” insert “or railway customs area”.
- 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”.
- 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

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- (c) in the words after that paragraph, for “or vehicle” substitute “or other vehicle”.
- 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”.
- 84 In section 92 (approval of warehouses), omit subsections (2) to (4).
- 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.”
- 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.”
- 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”.
- 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

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- (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.”
- 89 In section 112 (power of entry upon premises, etc of revenue traders), in
subsubsection (5), omit “vessels, aircraft,”.
- 90 Omit section 119 (delivery of imported goods on giving of security for duty).
- 91 Omit section 120 (regulations for determining origin of goods).
- 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”.
- 93 Omit section 122 (regulations where customs duty depends on use).
- 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;”.
- 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”.
- 96 Omit section 125 (valuation of goods for purpose of ad valorem duties).
- 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)—
- (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).
- 98 Omit section 130 (power to remit or repay duty on goods lost or destroyed, etc).
- 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”.
- 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.”
- 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.”
- 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”.
- 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).
- 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”.
- 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”.
- 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”.
- 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

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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.”

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”.

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.

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- (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.”
- 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”.
- 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”.
- 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;”,
 - (b) in paragraph (e), for “transit shed” substitute “temporary storage facility”.
- 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).”
- 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 of the Taxation (Cross-border Trade) Act 2018,”.
- 115 In section 171 (general provisions as to offences and penalties), in subsection (5)—

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

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.
- 119 Omit section 1 (reliefs from customs duty for conformity with EU obligations and other international obligations, etc) and the italic heading before it.
- 120 Omit section 2 (reliefs from customs duty referable to Community practices).
- 121 Omit section 3 (power to exempt particular importations of certain goods from customs duty).
- 122 Omit section 4 (administration of reliefs under section 1 and administration or implementation of similar Community reliefs).
- 123 Omit section 5 (relief from customs duty of certain goods from Channel Islands) and the italic heading before it.
- 124 In the italic heading before section 7, omit “miscellaneous” and “customs and”.
- 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

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- (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”.
- 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”.
- 127 In section 9 (relief from customs or excise duty on antiques, prizes, etc)—
(a) in the opening words, omit “customs or”, and
(b) in the heading, omit “customs or”.
- 128 Omit the italic heading before section 10.
- 129 In section 11 (relief from excise duty on certain foreign goods re-imported), in subsection (2), for “were entered for transit or transshipment” substitute “were declared for a transit procedure under Part 1 of the Taxation (Cross-border Trade) Act 2018”.
- 130 In section 12 (supply of duty-free goods to Her Majesty’s ships), omit subsection (6).
- 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”.
- (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”.

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- 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”.
- 133 In section 13B (persons to whom section 13A applies), omit subsection (1)(c).
- 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,”.
- 135 Omit section 14 (produce of the sea or continental shelf) and the italic heading before it.
- 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”.
- 137 Omit section 16 (annual reports to Parliament).
- 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).

Isle of Man Act 1979

- 139 The Isle of Man Act 1979 is amended as follows.
- 140 In section 8 (removal of goods from Isle of Man to United Kingdom), for subsection (3) substitute—

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“(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.”

- 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”.

Finance Act 1994

- 142 The Finance Act 1994 is amended as follows.

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

- 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”.

- 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

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- 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—
 - “(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).

Terrorism Act 2000

- 146 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”.

Finance Act 2003

- 147 Part 3 of the Finance Act 2003 (taxes and duties on importation and exportation: penalties) is amended as follows.
- 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).
- 149 In section 25 (penalty for evasion), omit subsection (3).
- 150 (1) Section 26 (penalty for contravention of relevant rule) is amended as follows.
- (2) After subsection (5) insert—
- “(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 of the Taxation (Cross-border Trade) Act 2018, as it applies 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).
- 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.”
- 152 In section 38 (admissibility of certain statements and documents), omit subsection (3).

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Income Tax (Trading and Other Income) Act 2005

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

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.
- (2) In subsection (2), omit paragraphs (b) and (c).
- (3) In subsection (7)—
- (a) at the end of paragraph (aa) omit “and”, and
- (b) after paragraph (aa) insert—
- “(ab) Part 1 of the Taxation (Cross-border Trade) Act 2018, and”.
- (4) In subsection (9), in paragraph (c), after “a function under” insert “retained”.

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”.