

Changes to legislation: Taxation (Cross-border Trade) Act 2018, Paragraph 11 is up to date with all changes known to be in force on or before 03 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 1

CUSTOMS DECLARATIONS

Modifications etc. (not altering text)

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

Acceptance of Customs declarations

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

Modifications etc. (not altering text)

- C1** Sch. 1 paras. 1-17 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **27**; S.I. 2020/1643, reg. 2, Sch.
- C2** Sch. 1 paras. 1-17 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **20**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I1** Sch. 1 para. 11 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
- I2** Sch. 1 para. 11 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 4(a)

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Changes and effects yet to be applied to :

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

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.)