

## SCHEDULES

### SCHEDULE 7

#### IMPORT DUTY: CONSEQUENTIAL AMENDMENTS

#### 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
- (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”.

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- 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”.
- 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—
  - “(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—

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- (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 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

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- (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).

*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”.