
Changes to legislation: Taxation (Cross-border Trade) Act 2018, PART 3 is up to date with all changes known to be in force on or before 12 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 2

SPECIAL CUSTOMS PROCEDURES

PART 3

TRANSIT PROCEDURE

Meaning of goods declared for “a transit procedure”

- 5 (1) A declaration of goods for “a transit procedure” is a declaration—
- (a) that goods are to move from one place in [F1Great Britain] to another place in [F1Great Britain], and
 - (b) that the goods, so long as they are in [F1Great Britain], are to be subject to requirements in relation to their movement in [F1Great Britain] imposed on any person by or under regulations made by HMRC Commissioners.
- (2) Each of the following is an example of the kind of requirements that may be imposed by the regulations—
- (a) a requirement for the goods to be presented at places of a specified description together with documents of a specified description,
 - (b) a requirement for the goods to be presented at any place within paragraph (a) at or before such time as may be specified,
 - (c) a requirement for the route by which the goods are to be moved to be a specified route,
 - (d) a requirement for the movement of the goods to be by a specified means of transport, and
 - (e) requirements imposed on any person who is in possession or control of the goods in circumstances where the person knows, or ought reasonably to have known, that the goods are subject to a transit procedure.

Textual Amendments

- F1** Words in Sch. 2 para. 5(1) substituted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), [Sch. 1 para. 9\(3\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 9

Commencement Information

- I1** Sch. 2 para. 5 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
- I2** Sch. 2 para. 5 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

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Other requirements in relation to transit procedure

- 6 (1) HMRC Commissioners may by regulations make provision imposing any other requirements on any person in relation to a transit procedure in respect of goods declared for the procedure.
- (2) Each of the following is an example of the kind of requirements that may be imposed by the regulations—
- (a) a requirement for the goods to be in a specified condition at specified times,
 - (b) a requirement for the goods to be identified by reference to specified documents and for the documents to accompany the goods,
 - (c) a requirement for a person to permit the inspection of the goods, the means of transport by which the goods are moved and the documents mentioned in paragraph (b), and
 - (d) a requirement imposed on any person for the purposes of, or in connection with, implementing any international arrangement to which Her Majesty's government in the United Kingdom is a party.

Commencement Information

I3 Sch. 2 para. 6 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I4 Sch. 2 para. 6 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642, reg. 4\(a\)](#)

Deeming a declaration for a transit procedure to be made

- 7 (1) Regulations made by HMRC Commissioners may make provision, in specified cases, for treating a person as having declared goods for a transit procedure.
- (2) The regulations may make provision for treating a transit procedure for which goods are declared as a result of this paragraph as discharged in specified cases.

Commencement Information

I5 Sch. 2 para. 7 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

I6 Sch. 2 para. 7 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 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.)