SCHEDULES

SCHEDULE 7

IMPORT DUTY: CONSEQUENTIAL AMENDMENTS

PART 2

AMENDMENTS OF CEMA 1979

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

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

(a) any person importing goods who contravenes or fails to comply with any of the requirements made by or under this Part of this Act, or

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

shall ”.

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

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

Commencement Information

I1 Sch. 7 para. 35 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I2 Sch. 7 para. 35 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, **reg. 4(a)**

Changes to legislation:
There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Paragraph 35.