Import duty

1 Low-value goods: definition

(1) Part 1 of TCTA 2018 (import duty) is amended as follows.

(2) After section 33 insert—

"33A Meaning of "low-value goods"

(1) Goods are low-value goods for the purposes of this Part if—

(a) they are comprised in a consignment the value of which does not exceed £135, and

(b) such other conditions as may be specified in regulations made by the Treasury are met.

(2) The Treasury may by regulations amend subsection (1)(a) so as to substitute a different amount for the amount for the time being specified there."

(3) In the table in section 38 (table of definitions), at the appropriate place insert—

"low-value goods	section 33A"

2 Low-value goods: fiscal representatives

(1) Part 1 of TCTA 2018 (import duty) is amended as follows.

(2) In section 6(3) (persons liable to import duty), after paragraph (a) insert—

"(aa) a person liable as a result of provision made by section 19A(3) (fiscal representatives),".

(3) Before section 20 (but after the cross-heading before it) insert—

"19A Fiscal representatives

(1) A person ("the principal") may appoint another person (with their consent) as the principal's fiscal representative.

(2) An appointment under subsection (1) may be withdrawn by the principal or by the person appointed.

(3) A fiscal representative is jointly and severally liable with the principal for—

(a) any import duty to which the principal is liable in respect of low-value goods that are declared for a customs procedure during the course of the appointment, and

(b) any other debt of the principal that—

(i) is incurred in connection with import duty within paragraph (a), and

(ii) is of a description specified in regulations made by the Treasury.

(4) The appointment of a person as a fiscal representative, or the withdrawal of an appointment under subsection (2)—

(a) must be disclosed to HMRC in accordance with regulations made by HMRC Commissioners, and

(b) takes effect at such time as is specified in or determined in accordance with the regulations.

(5) HMRC Commissioners may by regulations make further provision about fiscal representatives for the purposes of import duty in respect of low-value goods.

(6) Each of the following is an example of the kind of provision that may be made by the regulations—

(a) provision specifying conditions that must be met on, or during the course of, a person's appointment as a fiscal representative (which may include a condition that an HMRC officer approve the appointment or the continued appointment);

(b) provision specifying the consequences of any such condition not being met, which may include the withdrawal of the appointment;

(c) provision specifying the criteria to be applied by an HMRC officer when determining whether to give any approval under the regulations.

(7) In this Part "fiscal representative" means a person—

(a) who has been appointed as such under subsection (1), and

(b) whose appointment has not been withdrawn under subsection (2) or by virtue of subsection (5)."

(4) In the table in section 38 (table of definitions), at the appropriate place insert—

"fiscal representative	section 19A(7)"

3 Low-value goods: Customs agents

In Part 1 of TCTA 2018 (import duty), in section 21 (Customs agents), in subsection (8)—

(a) omit the "and" at the end of paragraph (a);

(b) at the end of paragraph (b) insert ", and

(c) provision limiting the acts that may be performed by a Customs agent on the principal's behalf for the purposes of this Part (including provision preventing a Customs agent from making Customs declarations in respect of a specified description of goods)."

4 Low-value goods: Customs declarations

(1) In Part 1 of TCTA 2018 (import duty), Schedule 1 (Customs declarations) is amended as follows.

(2) In paragraph 2 (eligibility of persons to make Customs declarations)—

(a) in sub-paragraph (2), omit the "or" at the end of paragraph (b) and insert—

"(ba) they are persons authorised in accordance with provision made by or under the regulations, or";

(b) after that sub-paragraph insert—

"(3) The provision that may be made under sub-paragraph (2) includes provision specifying different conditions in relation to Customs declarations made—

(a) by different descriptions of person, or

(b) in respect of different descriptions of goods.

(4) Sub-paragraph (3) is without prejudice to the generality of section 32(7)."

(3) In paragraph 3 (time at which Customs declarations required or authorised to be made), in sub-paragraph (6)—

(a) omit the "and" at the end of paragraph (c);

(b) at the end of paragraph (d) insert ", and

(e) provision treating a Customs declaration in respect of any goods that is required by virtue of sub-paragraph (1) to be made before the goods are imported into the United Kingdom as withdrawn if the goods are not presented to Customs on import within a specified period."

(4) In paragraph 17 (releasing and discharging goods to and from Customs procedures)—

(a) in sub-paragraph (2) (release to free-circulation procedure)—

(i) omit the "or" at the end of paragraph (a);

(ii) at the end of paragraph (b) insert ", or

(c) if the goods are low-value goods, when HMRC accept the declaration.";

(b) in sub-paragraph (3) for "this purpose" substitute "the purposes of sub-paragraph (2)(b)".

5 Commencement of sections 1 to 4

The amendments made by sections 1 to 4 come into force on such day as the Treasury may by regulations made by statutory instrument appoint; and different days may be appointed for different purposes.

6 Consignments containing goods of negligible value: abolition of relief

(1) Section 5 of the UK Reliefs document (consignments containing goods of negligible value) ceases to have effect.

(2) In subsection (1) “the UK Reliefs document” has the same meaning as in the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1431).

(3) This section comes into force on such day as the Treasury may by regulations made by statutory instrument appoint.