



Taxation (Cross-border Trade) Act 2018

CHAPTER 22

TAXATION (CROSS-BORDER TRADE) ACT 2018

PART 1

IMPORT DUTY

The charge to tax

- 1 Charge to import duty
- 2 Chargeable goods

Incurring of liability to import duty

- 3 Obligation to declare goods for a Customs procedure on import
- 4 When liability to import duty incurred
- 5 Goods not presented to Customs or Customs declaration not made

Person liable to import duty

- 6 Person liable to import duty

Amount of import duty: the customs tariff, preferences, safeguarding etc

- 7 Amount of duty: introduction
- 8 The customs tariff
- 9 Preferential rates: arrangements with countries or territories outside UK
- 10 Preferential rates given unilaterally
- 11 Quotas
- 12 Tariff suspension
- 13 Dumping of goods, foreign subsidies and increases in imports
- 14 Increases in imports or changes in price of agricultural goods
- 15 International disputes etc

Changes to legislation: Taxation (Cross-border Trade) Act 2018 is up to date with all changes known to be in force on or before 25 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

Amount of import duty: supplementary

- 16 Value of chargeable goods
- 17 Place of origin of chargeable goods
- 18 Currency

Reliefs

- 19 Reliefs

Administration etc

- 20 Notification and payment of import duty, etc
- 21 Customs agents
- 22 Authorised economic operators
- 23 Approvals and authorisations granted under regulations
- 24 Rulings as to application of customs tariff , valuation method or place of origin

Supplementary

- 25 Disclosure of information
- 26 Co-operation with other customs services
- 27 Fees for exercise of functions in connection with import duty
- 28 Requirement to have regard to international obligations
- 29 Consequential amendments
- 30 General provision for the purposes of import duty

Northern Ireland

- 30A Importation of goods: Northern Ireland
- 30B Duty under section 30A(3): supplementary
- 30C Duty on potentially imported goods

UK's customs union

- 31 Territories forming part of a customs union with UK

Regulations etc

- 32 Regulations etc
- 32A Reference documents

Interpretation etc

- 33 Meaning of “domestic goods”
- 34 Presentation of goods to Customs on import or export
- 35 Exports made in accordance with applicable export provisions
- 36 Outward processing procedure
- 37 Minor definitions
- 38 Table of definitions

PART 2

EXPORT DUTY

- 39 Charge to export duty
- 40 Regulations under section 39: supplementary

Changes to legislation: Taxation (Cross-border Trade) Act 2018 is up to date with all changes known to be in force on or before 25 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

- 40A Removal to Northern Ireland of at risk goods etc
- 40B Duty under section 40A: supplementary

PART 3

VALUE ADDED TAX

- 41 Abolition of acquisition VAT and extension of import VAT
- 42 EU law relating to VAT
- 43 Other VAT amendments connected with withdrawal from EU

PART 4

EXCISE DUTIES

- 44 Excise duties: postal packets sent from overseas
- 45 General regulation making power for excise duty purposes etc
- 46 Exercise of information powers in connection with excise duty
- 47 EU law relating to excise duty
- 48 Regulations under ss. 44 to 47
- 49 Sections 44 to 48: interpretation
- 50 Excise duty amendments connected with withdrawal from EU

PART 5

OTHER PROVISION CONNECTED WITH WITHDRAWAL FROM EU

- 51 Power to make provision in relation to VAT or duties of customs or excise
- 52 Subordinate legislation relating to VAT or duties of customs or excise
- 53 Meaning of “excise duty”

PART 6

FINAL PROVISIONS

- 54 Prohibition on collection of certain taxes or duties on behalf of country or territory without reciprocity
- 55 Single United Kingdom customs territory
- 56 Consequential and transitional provision
- 57 Commencement
- 58 Short title

SCHEDULES

SCHEDULE 1 — Customs declarations

Presentation of goods to Customs and period for making Customs declaration etc

- 1 (1) Goods must be presented to Customs on import and...

Eligibility of persons to make Customs declarations

- 2 (1) A person may make a Customs declaration in respect...

Changes to legislation: Taxation (Cross-border Trade) Act 2018 is up to date with all changes known to be in force on or before 25 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

Time at which Customs declarations required or authorised to be made

- 3 (1) HMRC Commissioners may by regulations make provision requiring, in...

Form of Customs declarations and how they are made

- 4 The general rule is that a Customs declaration—
5 (1) In cases specified in a public notice given by...
6 (1) In cases specified in a public notice given by...

Contents of Customs declarations

- 7 (1) A Customs declaration in respect of any goods—
8 A public notice given by HMRC Commissioners—

Simplified Customs declarations etc

- 9 (1) HMRC Commissioners may by regulations make provision disapplying or...

Acceptance of Customs declarations

- 10 As soon as practicable after receiving a Customs declaration, HMRC...
11 (1) If HMRC are satisfied that— (a) the goods have...
12 For the purposes of this Schedule a Customs declaration is...

Verification of Customs declarations

- 13 (1) An HMRC officer may verify a Customs declaration by...
14 (1) This paragraph applies if an HMRC officer considers at...

Amendment or withdrawal of Customs declarations

- 15 (1) A person who has made a Customs declaration is...
16 Once a relevant event occurs, the person making the declaration...
16A Paragraphs 15 and 16 are subject to provision contained in...

Releasing and discharging goods to and from Customs procedures

- 17 (1) Once chargeable goods are declared for a Customs procedure,...

Declarations for different Customs procedures

- 18 (1) The fact that chargeable goods are declared for one...

Notifications given by HMRC or HMRC officers

- 19 (1) Any notification given by HMRC or an HMRC officer...

SCHEDULE 2 — Special Customs procedures

PART 1 — ENTITLEMENT TO DECLARE GOODS FOR SPECIAL CUSTOMS PROCEDURES

- 1 (1) HMRC Commissioners may by regulations make provision entitling a...

PART 2 — STORAGE PROCEDURE

Changes to legislation: Taxation (Cross-border Trade) Act 2018 is up to date with all changes known to be in force on or before 25 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

Meaning of goods declared for “a storage procedure”

- 2 (1) A declaration of goods for “a storage procedure” is...

Keeping of goods in premises approved by HMRC

- 3 In the case of goods kept in premises approved by...

Keeping of goods in free zones

- 4 In the case of goods kept in free zones, each...

PART 3 — TRANSIT PROCEDURE

Meaning of goods declared for “a transit procedure”

- 5 (1) A declaration of goods for “a transit procedure” is...

Other requirements in relation to transit procedure

- 6 (1) HMRC Commissioners may by regulations make provision imposing any...

Deeming a declaration for a transit procedure to be made

- 7 (1) Regulations made by HMRC Commissioners may make provision, in...

PART 4 — INWARD PROCESSING PROCEDURE

Introduction

- 8 A declaration of goods for “an inward processing procedure” may...

Meaning of goods declared for “an inward processing procedure” in the standard form

- 9 (1) A declaration of goods for “an inward processing procedure”...

Other requirements in relation to inward processing procedure in the standard form

- 10 HMRC Commissioners may by regulations make provision imposing any other...

Meaning of goods declared for “an inward processing procedure” in the supplementary form

- 11 A declaration of goods for “an inward processing procedure” in...

Requirements in relation to inward processing procedure in the supplementary form

- 12 (1) HMRC Commissioners may by regulations make provision imposing requirements...

PART 5 — AUTHORISED USE PROCEDURE

Meaning of goods declared for “an authorised use procedure”

- 13 A declaration of goods for “an authorised use procedure” is...

Other requirements in relation to authorised use procedure

- 14 HMRC Commissioners may by regulations make provision imposing any other...

Changes to legislation: Taxation (Cross-border Trade) Act 2018 is up to date with all changes known to be in force on or before 25 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

PART 6 — TEMPORARY ADMISSION PROCEDURE

Meaning of goods declared for “a temporary admission procedure”

- 15 A declaration of goods for “a temporary admission procedure” is...

Other requirements in relation to temporary admission procedure

- 16 HMRC Commissioners may by regulations make provision imposing any other...

PART 7 — SUPPLEMENTARY PROVISIONS

Records

- 17 (1) HMRC Commissioners may by regulations make provision about the...

Discharge of special Customs procedures: rules applicable to all procedures

- 18 (1) The provision made by or under this Schedule in...

Discharge of special Customs procedures: rules applicable to particular procedures

- 19 (1) This paragraph specifies further cases in which particular special...

Discharge of special Customs procedures: other provision

- 20 (1) Despite the provision made by paragraph 18 or 19,...

Liability to import duty imposed on persons other than declarant etc

- 21 (1) HMRC Commissioners may by regulations impose a liability to...

Changes in nature of goods while subject to a special Customs procedure etc

- 22 (1) If at any time while a special Customs procedure...

Use of equivalent domestic goods

- 23 (1) HMRC Commissioners may, in cases where goods (“the imported...

Directions

- 24 Any directions given by the Treasury or HMRC Commissioners under...

SCHEDULE 3 — Eligible developing countries

PART 1 — INTRODUCTION

- 1 For the purposes of section 10— (a) a country or...

PART 2 — LEAST DEVELOPED COUNTRIES

PART 3 — OTHER ELIGIBLE DEVELOPING COUNTRIES

PART 4 — POWER TO AMEND PARTS 2 AND 3

- 2 (1) The Secretary of State may by regulations add countries...

SCHEDULE 4 — Dumping of goods or foreign subsidies causing injury to UK industry

PART 1 — KEY DEFINITIONS

Changes to legislation: Taxation (Cross-border Trade) Act 2018 is up to date with all changes known to be in force on or before 25 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

Meaning of “dumped”

- 1 (1) For the purposes of this Schedule, goods are “dumped”...

Meaning of “the margin of dumping”

- 2 For the purposes of this Schedule, “the margin of dumping”,...

Meaning of “subsidised”, “countervailable subsidy” and related terms

- 3 (1) For the purposes of this Schedule—

Meaning of “the amount of the subsidy”

- 4 (1) For the purposes of this Schedule, “the amount of...

Meaning of “injury”

- 5 (1) For the purposes of this Schedule, “injury” to a...

Meaning of “UK industry”

- 6 (1) For the purposes of this Schedule, a “UK industry”...

Meaning of “like goods”

- 7 (1) For the purposes of this Schedule, “like goods”, in...

PART 2 — DUMPING AND SUBSIDISATION INVESTIGATIONS

Dumping and subsidisation investigations

- 8 (1) The TRA may investigate— (a) whether goods have been...

Initiation of a dumping or a subsidisation investigation

- 9 (1) The TRA may initiate a dumping or a subsidisation...

Conduct of a dumping or a subsidisation investigation

- 10 (1) Regulations may make provision about the conduct of a...

Provisional affirmative determinations and final affirmative or negative determinations

- 11 (1) In the case of a dumping investigation, an “affirmative...

Termination of a dumping or a subsidisation investigation

- 12 A dumping or a subsidisation investigation in relation to goods...

Requirement to give notice to the Secretary of State in certain cases

- 12A (1) This paragraph applies where the TRA proposes to make...

PART 3 — PROVISIONAL REMEDY: REQUIRING A GUARANTEE

TRA's duty to recommend requiring guarantees

- 13 (1) This paragraph applies where the TRA makes a provisional...

Changes to legislation: Taxation (Cross-border Trade) Act 2018 is up to date with all changes known to be in force on or before 25 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

TRA's recommendations regarding requiring a guarantee

- 14 (1) A recommendation under paragraph 13(3) to require the giving...

Secretary of State's power to require a guarantee

- 15 (1) If the TRA makes a recommendation under paragraph 13(3),...

Extension of the period of a provisional remedy in a dumping investigation

- 16 (1) Regulations may make provision for, or in connection with,...
- PART 4 — DEFINITIVE REMEDIES: ANTI-DUMPING AMOUNT OR
COUNTERVAILING AMOUNT

TRA's duty to recommend an anti-dumping amount or countervailing amount

- 17 (1) This paragraph applies where the TRA makes a final...

TRA's recommendations about an anti-dumping amount or a countervailing amount

- 18 (1) This paragraph applies to a recommendation by the TRA...
- 19 (1) Regulations may make provision authorising the TRA, in specified...

Secretary of State's powers in relation to a recommendation

- 20 (1) If the TRA makes a recommendation under paragraph 17(3)...

Secretary of State's power to apply an alternative remedy

- 20A (1) This paragraph applies where the Secretary of State rejects...

Reviews of continuing application of an anti-dumping amount or a countervailing amount

- 21 (1) Regulations may make provision for, or in connection with,...

Variation or revocation following an international dispute decision

- 22 (1) Regulations may make provision for or in connection with—...

Revocation in the public interest

- 22A (1) The Secretary of State may decide to revoke the...

Power to request assistance etc

- 22B (1) The Secretary of State may request that the TRA...
- PART 5 — UNDERTAKINGS

Acceptance of undertakings

- 23 (1) Where the TRA determines to recommend to the Secretary...

Reviews of undertakings etc

- 24 (1) Regulations may make provision for or in connection with—...
- PART 6 — SUPPLEMENTARY

The economic interest test

- 25 (1) This paragraph applies if the TRA or the Secretary...

Changes to legislation: Taxation (Cross-border Trade) Act 2018 is up to date with all changes known to be in force on or before 25 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

Suspension of anti-dumping or anti-subsidy remedies

26 (1) Regulations may make provision for or in connection with—...

Not subject to both application of an anti-dumping amount and a countervailing amount

27 (1) An anti-dumping amount is not applicable to goods if...

Investigations regarding repayments and discharge of a guarantee

28 (1) Regulations may provide for the TRA to investigate specified...

Registration

29 (1) The Secretary of State may publish a notice of...

Reconsideration, reviews and appeals

30 Regulations may make provision for or in connection with—

Notices

31 (1) Where a notice is required to be published or...

Interpretation

32 (1) In this Schedule— “anti-dumping amount” has the meaning given...

SCHEDULE 5 — Increase in imports causing serious injury to UK producers

PART 1 — KEY DEFINITIONS

Meaning of importation in “increased quantities”

1 (1) For the purposes of this Schedule, goods are imported...

Meaning of “serious injury”

2 (1) For the purposes of this Schedule, “serious injury” to...

Meaning of “UK producers”

3 (1) For the purposes of this Schedule, “UK producers” of...

Meaning of “like goods”

4 (1) For the purposes of this Schedule, “like goods”, in...

Meaning of “directly competitive goods”

5 Regulations may make provision about— (a) what constitutes or does...

PART 2 — SAFEGUARDING INVESTIGATIONS

Safeguarding investigation

6 (1) The TRA may investigate— (a) whether goods have been...

Initiation of a safeguarding investigation

7 (1) The TRA may initiate a safeguarding investigation in relation...

Changes to legislation: Taxation (Cross-border Trade) Act 2018 is up to date with all changes known to be in force on or before 25 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

Conduct of a safeguarding investigation

- 8 (1) Regulations may make provision about the conduct of a...

Provisional affirmative determinations and final affirmative or negative determinations

- 9 (1) In the case of a safeguarding investigation, an “affirmative...

Termination of a safeguarding investigation

- 10 A safeguarding investigation in relation to goods terminates (if it...

Requirement to give notice to the Secretary of State in certain cases

- 10A (1) This paragraph applies where the TRA—
PART 3 — PROVISIONAL REMEDIES: PROVISIONAL SAFEGUARDING AMOUNT
& PROVISIONAL TARIFF RATE QUOTAS

TRA's duty to recommend a provisional safeguarding amount or provisional tariff rate quota

- 11 (1) This paragraph applies where the TRA makes a provisional...

TRA's recommendations about a provisional safeguarding amount

- 12 (1) This paragraph applies to a recommendation by the TRA...

TRA's recommendations regarding provisional tariff rate quotas

- 13 (1) This paragraph applies to a recommendation by the TRA...

Secretary of State's power to apply a provisional safeguarding amount

- 14 (1) If the TRA makes a recommendation under paragraph 11(3)(a),...

Secretary of State's power to subject goods to a provisional tariff rate quota

- 15 (1) If the TRA makes a recommendation under paragraph 11(3)(b),...
PART 4 — DEFINITIVE REMEDIES: DEFINITIVE SAFEGUARDING AMOUNT &
TARIFF RATE QUOTAS

TRA's duty to recommend a definitive safeguarding amount or tariff rate quota

- 16 (1) This paragraph applies where the TRA makes a final...

TRA's recommendations about a definitive safeguarding amount

- 17 (1) This paragraph applies to a recommendation by the TRA...

TRA's recommendations regarding tariff rate quotas

- 18 (1) This paragraph applies to a recommendation by the TRA...

Secretary of State's powers in relation to a recommendation to apply a definitive safeguarding amount

- 19 (1) If the TRA makes a recommendation under paragraph 16(3)(a)...

Changes to legislation: Taxation (Cross-border Trade) Act 2018 is up to date with all changes known to be in force on or before 25 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

Secretary of State's powers in relation to a recommendation to subject goods to a tariff rate quota

- 20 (1) If the TRA makes a recommendation under paragraph 16(3)(b)...

Reviews

- 21 (1) Regulations may make provision for, or in connection with,...

Variation or revocation following an international dispute decision

- 22 (1) Regulations may make provision for or in connection with—...

Revocation in the public interest

- 22A (1) The Secretary of State may decide that the application...

Power to request assistance etc

- 22B (1) The Secretary of State may request that the TRA...
PART 5 — SUPPLEMENTARY

The economic interest test

- 23 (1) This paragraph applies if the TRA or the Secretary...

Suspension of safeguarding remedies

- 24 (1) Regulations may make provision for or in connection with—...

Exceptions

- 25 (1) For the purpose of giving effect to arrangements between...

Restrictions on successive safeguarding remedies

- 26 (1) This paragraph applies if— (a) the TRA makes a...

Interaction with anti-dumping remedies and anti-subsidy remedies

- 27 In determining for the purposes of any provision of this...

Investigations regarding repayments

- 28 (1) Regulations may provide for the TRA to investigate specified...

Reconsideration, reviews and appeals

- 29 Regulations may make provision for or in connection with—

Notices

- 30 (1) Where a notice is required to be published or...

Interpretation

- 31 (1) In this Schedule— “definitive safeguarding amount” has the meaning...

Changes to legislation: Taxation (Cross-border Trade) Act 2018 is up to date with all changes known to be in force on or before 25 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

Schedule 5A — Increase in imports as a result of free trade agreement causing serious injury to UK producers

- 1 Application of this Schedule
- 2 TRA and Secretary of State required to have regard to relevant free trade agreement
- 3 Meaning of importation in “increased quantities”
- 4 Bilateral safeguarding investigation
- 5 Initiation of a bilateral safeguarding investigation
- 6 Provisional affirmative determinations and final affirmative or negative determinations
- 7 Termination of a bilateral safeguarding investigation
- 8 TRA’s duty to recommend provisional measures
- 9 TRA’s recommendations about provisional measures
- 10 Paragraph 13 of Schedule 5 (TRA’s recommendations regarding provisional tariff...)
- 11 TRA’s duty to recommend a definitive measure
- 12 TRA’s recommendations about definitive measures
- 13 Paragraph 18 of Schedule 5 (TRA’s recommendations regarding tariff rate...)
- 14 Meaning of “international dispute decision”
- 15 No suspension of bilateral safeguarding remedies
- 16 Exceptions
- 17 No restriction on successive safeguarding remedies
- 18 No interaction with anti-dumping remedies and anti-subsidy remedies
- 19 Registration
- 20 Reports and updates by the TRA and Secretary of State
- 21 Secretary of State required to publish notice of decision about whether to apply remedy
- 22 Secretary of State not required to lay statements before the House of Commons
- 23 Interpretation
- 24 For the purposes of this Schedule and of Schedule 5...

SCHEDULE 6 — Import duty: notification of liability, payment etc

Notification of liability to pay import duty

- 1 A liability of a person to pay import duty may...
- 2 (1) If HMRC consider that a person is liable to...
- 3 (1) HMRC Commissioners may by regulations make provision—
- 4 (1) The general rule is that a notification under paragraph...

Payment of import duty

- 5 (1) HMRC Commissioners must make regulations about the payment of...

Guarantees

- 6 (1) HMRC Commissioners must make regulations about the giving of...
- 7 In the case of goods declared for the free-circulation procedure,...
- 8 (1) In the case of goods declared for a special...
- 9 For the purposes of paragraphs 6 to 8 any reference...

Changes to legislation: Taxation (Cross-border Trade) Act 2018 is up to date with all changes known to be in force on or before 25 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

Repayment of import duty

- 10 (1) HMRC Commissioners must make regulations about—

Remission of import duty

- 11 HMRC Commissioners may make regulations about the remission of import...

Recovery of import duty

- 12 (1) Any amount due by way of import duty is...

SCHEDULE 7 — Import duty: consequential amendments

PART 1 — REPLACEMENT OF EU CUSTOMS DUTIES

- 1 (1) Any direct EU legislation, so far as imposing or...
2 Provision relevant to the law relating to duties of customs...

PART 2 — AMENDMENTS OF CEMA 1979

- 3 CEMA 1979 is amended as follows.
4 (1) Section 1 (interpretation) is amended as follows.
5 (1) Section 2 (application to hovercraft) is amended as follows...
6 (1) Section 5 (time of importation, exportation, etc) is amended...
7 Omit section 9 (general duties of Commissioners in relation to...
8 (1) Section 10 (disclosure by Commissioners of certain information as...
9 (1) Section 20 (approval of wharves) is amended as follows...
10 (1) Section 20A (approved wharves) is amended as follows.
11 (1) Section 21 (control of movement of aircraft, etc into...
12 (1) Section 22 (approval of examination stations at customs and...
13 (1) Section 22A (examination stations) is amended as follows.
14 In section 23 (control of movement of hovercraft), in subsection...
15 In section 24 (control of movement of goods by pipe-line),...
16 (1) Section 25 (approval of transit sheds) is amended as...
17 (1) Section 25A (transit sheds) is amended as follows.
18 (1) Section 26 (power to regulate movements of goods into...
19 (1) Section 27 (officers' powers of boarding) is amended as...
20 (1) Section 28 (officers' powers of access, etc) is amended...
21 (1) Section 29 (officers' powers of detention of ships, etc)...
22 (1) Section 30 (control of movement of uncleared goods within...
23 In section 31 (control of movement of goods to and...
24 (1) Section 33 (power to inspect aircraft, aerodromes, records, etc)...
25 (1) Section 34 (power to prevent flight of aircraft) is...
26 In the italic heading before section 35, for “Inward entry...
27 (1) Section 35 (report inwards) is amended as follows.
28 After section 35 insert— Obligation to confirm making of Customs...
29 Omit section 37A (initial and supplementary entries).
30 Omit section 37B (postponed entry).
31 Omit section 37C (provisions supplementary to ss. 37A and 37B)...
32 Omit section 38B (correction and cancellation of entry).
33 In section 39 (entry of surplus stores)—
34 (1) Section 40 (removal of uncleared goods to Queen's warehouse)...
35 (1) Section 41 (failure to comply with provisions as to...
36 (1) Section 42 (power to regulate unloading, removal, etc of...
37 (1) Section 43 (duty on imported goods) is amended as...
38 In section 44 (exclusion of s. 43(1) for importers etc...

Changes to legislation: Taxation (Cross-border Trade) Act 2018 is up to date with all changes known to be in force on or before 25 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

- 39 Omit section 45 (deferred payment of customs duty).
- 40 Omit section 46 (goods to be warehoused without payment of...
- 41 Omit section 47 (relief from payment of duty of goods...
- 42 Omit section 48 (relief from payment of duty of goods...
- 43 (1) Section 49 (forfeiture of goods improperly imported) is amended...
- 44 (1) Section 50 (penalty for improper importation of goods) is...
- 45 In section 51 (special provisions as to proof in Northern...
- 46 For the italic heading before section 52 substitute “Breach...
- 47 (1) Section 52 (meaning for this Part of “dutiable or...
- 48 After section 52 insert—Breach of applicable export provisions etc...
- 49 (1) Section 53 (entry outwards of goods) is amended as...
- 50 Omit section 54 (acceptance of incomplete entry).
- 51 Omit section 55 (correction and cancellation of entry).
- 52 Omit section 56 (failure to export).
- 53 Omit section 57 (delivery of entry by owner of exporting...
- 54 Omit section 58 (simplified clearance procedure).
- 55 Omit section 58A (local export control).
- 56 Omit section 58B (provisions supplementary to ss 58 and 58A)...
- 57 Omit section 58C (pipe-lines and export of ships and aircraft)...
- 58 Omit section 58D (operative date for Community purposes).
- 59 Omit section 58E (authentication of Community customs documents).
- 60 (1) Section 59 (restrictions on putting export goods alongside for...
- 61 In section 60 (additional restrictions as to certain export goods)...
- 62 In section 60A (power to make regulations about stores), in...
- 63 (1) Section 61 (supplementary provision relating to stores) is amended...
- 64 (1) Section 62 (information, documentation, etc as to export goods)...
- 65 (1) Section 63 (entry outwards of exporting ships) is amended...
- 66 (1) Section 64 (clearance outwards of ships and aircraft) is...
- 67 (1) Section 65 (power to refuse or cancel clearance of...
- 68 In section 66 (power to make regulations as to exportation,...
- 69 (1) Section 67 (offences in relation to exportation of goods)...
- 70 In section 68 (offences in relation to exportation of prohibited...
- 71 For section 69 substitute—Meaning of “coasting ship” (1) In this Part
“coasting ship” means any ship for...
- 72 Omit section 70 (coasting trade —exceptional provisions).
- 73 (1) Section 74 (offences in connection with carriage of goods...
- 74 Omit section 75A (records relating to importation and exportation).
- 75 Omit section 75C (records relating to goods subject to certain...
- 76 (1) Section 77 (information in relation to goods imported or...
- 77 Omit section 77C (information powers relating to goods subject to...
- 78 (1) Section 78 (customs and excise control of persons entering...
- 79 (1) Section 80 (power to require information or production of...
- 80 In section 82 (power to haul up revenue vessels, patrol...
- 81 (1) Section 85 (penalty for interfering with revenue vessels, etc)...
- 82 In section 88 (forfeiture of ship, aircraft or vehicle constructed,...
- 83 In section 90 (forfeiture of ship or aircraft unable to...
- 84 In section 92 (approval of warehouses), omit subsections (2) to...
- 85 In section 93 (regulation of warehouses and warehoused goods),
before...
- 86 In section 98 (procedure on warehouse ceasing to be approved),...
- 87 (1) Section 99 (provisions as to deposit in Queen's warehouse)...
- 88 (1) Section 100 (general offences relating to warehouses and
warehoused...

Changes to legislation: Taxation (Cross-border Trade) Act 2018 is up to date with all changes known to be in force on or before 25 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

- 89 In section 112 (power of entry upon premises, etc of...
 - 90 Omit section 119 (delivery of imported goods on giving of...
 - 91 Omit section 120 (regulations for determining origin of goods).
 - 92 (1) Section 121 (power to impose restrictions where duty depends...
 - 93 Omit section 122 (regulations where customs duty depends on use)...
 - 94 In section 123 (repayment of duty where goods returned or...
 - 95 (1) Section 124 (forfeiture for breach of certain conditions) is...
 - 96 Omit section 125 (valuation of goods for purpose of ad...
 - 97 (1) Section 129 (power to remit or repay duty on...
 - 98 Omit section 130 (power to remit or repay duty on...
 - 99 (1) Section 131 (enforcement of bond in respect of goods...
 - 100 In section 133 (general provisions as to claims for drawback),...
 - 101 In section 134 (drawback and allowance on goods damaged or...
 - 102 In section 135 (time limit on payment of drawback or...
 - 103 (1) Section 136 (offences in connection with claims for drawback,...
 - 104 (1) Section 137 (recovery of duties and calculation of duties,...
 - 105 (1) Section 141 (forfeiture of ships, etc used in connection...
 - 106 In section 154 (proof of certain other matters), in subsection...
 - 107 (1) Section 159 (power to examine and take account of...
 - 108 In section 160 (power to take samples), in subsection (4)—...
 - 109 After section 160 insert— Examination of goods and samples:
supplementary...
 - 110 In section 162 (power to enter land for or in...
 - 111 (1) Section 163 (power to search vehicles or vessels) is...
 - 112 In section 164 (power to search persons), in subsection (4)—...
 - 113 In section 166 (agents), after subsection (2) insert—
 - 114 In section 170 (penalty for fraudulent evasion of duty, etc),...
 - 115 In section 171 (general provisions as to offences and penalties),...
 - 116 In section 172 (regulations), in subsection (3), for “section 120”...
 - 117 (1) Schedule 2A (supplementary provisions relating to the detention of...
- 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...
- 119 Omit section 1 (reliefs from customs duty for conformity with...
- 120 Omit section 2 (reliefs from customs duty referable to Community...
- 121 Omit section 3 (power to exempt particular importations of certain...
- 122 Omit section 4 (administration of reliefs under section 1 and...
- 123 Omit section 5 (relief from customs duty of certain goods...
- 124 In the italic heading before section 7, omit “miscellaneous” and...
- 125 (1) Section 7 (power to provide for reliefs from duty...
- 126 In section 8 (relief from customs or excise duty on...
- 127 In section 9 (relief from customs or excise duty on...
- 128 Omit the italic heading before section 10.
- 129 In section 11 (relief from excise duty on certain foreign...
- 130 In section 12 (supply of duty-free goods to Her Majesty's...
- 131 (1) Section 13 (power to provide, in relation to persons...
- 132 (1) Section 13A (reliefs from duties and taxes for persons...
- 133 In section 13B (persons to whom section 13A applies), omit...
- 134 In section 13C (offence where relieved goods used, etc, in...
- 135 Omit section 14 (produce of the sea or continental shelf)...
- 136 (1) Section 15 (false statements etc in connection with reliefs...

Changes to legislation: Taxation (Cross-border Trade) Act 2018 is up to date with all changes known to be in force on or before 25 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

- 137 Omit section 16 (annual reports to Parliament).
 138 (1) Section 17 (orders and regulations) is amended as follows....

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...
 141 In section 9 (removal of goods from United Kingdom to...

Finance Act 1994

- 142 The Finance Act 1994 is amended as follows.
 143 In section 16 (appeals to tribunal), omit subsections (11) and...
 144 In section 17 (interpretation), in subsection (2)—
 145 (1) Schedule 5 (decisions subject to review and appeal) is...

Terrorism Act 2000

- 146 (1) In Schedule 7 to the Terrorism Act 2000 (port...

Finance Act 2003

- 147 Part 3 of the Finance Act 2003 (taxes and duties...
 148 (1) Section 24 (introductory) is amended as follows.
 149 In section 25 (penalty for evasion), omit subsection (3).
 150 (1) Section 26 (penalty for contravention of relevant rule) is...
 151 In section 32 (no prosecution after demand notice for penalty...
 152 In section 38 (admissibility of certain statements and documents),
 omit...

Income Tax (Trading and Other Income) Act 2005

- 153 The Income Tax (Trading and Other Income) Act 2005 is...
 154 In section 54 (trading income: penalties, interest and VAT surcharges),...
 155 In section 869 (general calculation rules, etc: penalties, interest and...

Borders, Citizenship and Immigration Act 2009

- 156 (1) Section 7 of the Borders, Citizenship and Immigration Act...

Corporation Tax Act 2009

- 157 In section 1303 of the Corporation Tax Act 2009 (general...
 PART 4 — SAVINGS AND MODIFICATIONS IN RELATION TO NORTHERN
 IRELAND

Application of CEMA 1979 etc

- 158 (1) CEMA 1979— (a) continues to have effect, for any...

SCHEDULE 8 — VAT amendments connected with withdrawal from EU
 PART 1 — AMENDMENTS OF VALUE ADDED TAX ACT 1994

Amendment of the Value Added Tax Act 1994

- 1 The Value Added Tax Act 1994 is amended as follows....
 2 (1) Section 1 (imposition of charge to value added tax)...

Changes to legislation: Taxation (Cross-border Trade) Act 2018 is up to date with all changes known to be in force on or before 25 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

- 3 In section 2 (rate of VAT), in subsection (1)—
- 4 Omit section 3A (supplies of electronic, telecommunication and broadcasting services:...
- 5 In Section 5 (meaning of supply: alteration by Treasury order),...
- 6 (1) Section 6 (time of supply) is amended as follows....
- 7 (1) Section 7 (place of supply of goods) is amended...
- 8 In section 7A (place of supply of services), for subsection...
- 9 In section 9 (place where supplier or recipient of services...
- 10 In section 9A (reverse charge on gas, electricity, heat or...
- 11 Omit sections 10 to 14 (acquisition of goods from member...
- 12 In the italic heading before section 15, omit “from outside...
- 13 For section 16 substitute— Application of customs enactments (1) The provision made by or under—
- 14 After that section insert— Postal packets (1) The Commissioners may by regulations impose a liability to...
- 15 (1) Section 17 (free zone regulations) is amended as follows....
- 16 (1) Section 18 (place and time of acquisition or supply)...
- 17 In section 18A (fiscal warehousing), in subsection (4)—
- 18 (1) Section 18B (fiscally warehoused goods: relief) is amended as...
- 19 In section 18C (warehouses and fiscal warehouses: services), in subsection...
- 20 (1) Section 18D (removal from warehousing: accountability) is amended as...
- 21 In section 18F (sections 18A to 18E: supplementary), in subsection...
- 22 Omit section 20 (valuation of acquisitions from other member States)....
- 23 (1) Section 21 (value of imported goods) is amended as...
- 24 (1) Section 24 (input tax and output tax) is amended...
- 25 (1) Section 25 (payment by reference to accounting periods and...
- 26 In section 26 (input tax allowable under section 25), in...
- 27 In section 27 (goods imported for private purposes), in subsection...
- 28 (1) Section 29A (reduced rate) is amended as follows.
- 29 (1) Section 30 (zero-rating) is amended as follows.
- 30 (1) Section 31 (exempt supplies and acquisitions) is amended as...
- 31 (1) Section 33 (refunds of VAT in certain cases) is...
- 32 (1) Section 33A (refunds of VAT to museums and galleries)...
- 33 (1) Section 33B (refunds of VAT to Academies) is amended...
- 34 (1) Section 33C (refunds of VAT to charities within section...
- 35 (1) Section 33E (power to extend refunds of VAT to...
- 36 (1) Section 34 (capital goods) is amended as follows.
- 37 (1) Section 35 (refund of VAT to persons constructing certain...
- 38 Omit section 36A (relief from VAT on acquisition if importation...
- 39 (1) Section 37 (relief from VAT on importation of goods)...
- 40 In section 38 (importation of goods by taxable persons)—
- 41 In section 39 (repayment of VAT to those in business...
- 42 Omit section 39A (applications for forwarding of VAT repayment claims...
- 43 Omit section 40 (refunds in relation to new means of...
- 44 (1) Section 41 (application to the Crown) is amended as...
- 45 (1) Section 41A (supply of goods or services by public...
- 46 (1) Section 43 (groups of companies) is amended as follows....
- 47 (1) Section 44 (supplies to groups) is amended as follows....
- 48 (1) Section 45 (partnerships) is amended as follows.
- 49 (1) Section 46 (business carried on in divisions or by...

Changes to legislation: Taxation (Cross-border Trade) Act 2018 is up to date with all changes known to be in force on or before 25 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

- 50 (1) Section 47 (agents etc) is amended as follows.
- 51 (1) Section 48 (VAT representatives and security) is amended as...
- 52 In section 50A (margin schemes), in subsection (5), omit “,...
- 53 In section 52 (trading stamp schemes)— (a) in the opening...
- 54 In section 54 (farmers etc), for subsection (8) substitute—
- 55 In section 55A (customers to account for tax on supplies...
- 56 In section 58 (general provisions relating to the administration and...
- 57 After section 58 insert— International VAT arrangements (1) The Commissioners may make regulations imposing obligations on taxable...
- 58 (1) Section 62 (incorrect certificates as to zero-rating etc) is...
- 59 (1) Section 65 (inaccuracies in EC sales statements or in...
- 60 (1) Section 66 (failure to submit EC sales statement or...
- 61 In section 69 (breaches of regulatory provisions), in subsection (1),...
- 62 In section 69C (transactions connected with VAT fraud), in subsection...
- 63 (1) Section 72 (offences) is amended as follows.
- 64 (1) Section 73 (failure to make returns etc) is amended...
- 65 In section 74 (interest on VAT recovered or recoverable by...
- 66 Omit section 75 (assessments in cases of acquisitions of certain...
- 67 (1) Section 76 (assessment of amounts due by way of...
- 68 Omit section 76A (section 76: cases involving special accounting schemes)....
- 69 (1) Section 77 (assessments: time limits and supplementary assessments) is...
- 70 In section 78A (assessment for interest overpayments), in subsection (7) (a),...
- 71 (1) Section 80 (credit for, or repayment of, overstated or...
- 72 In section 83 (appeals), in subsection (1)—
- 73 In section 84 (further provisions relating to appeals)—
- 74 (1) Section 88 (supplies spanning change of rate etc) is...
- 75 (1) Section 90 (failure of resolution under Provisional Collection of...
- 76 Omit section 92 (taxation under the laws of other member...
- 77 Omit section 93 (territories included in references to other member...
- 78 Omit section 95 (meaning of “new means of transport”).
- 79 (1) Section 96 (other interpretative provisions) is amended as follows....
- 80 In section 99 (refund of VAT to Government of Northern...
- 81 (1) Schedule 1 (registration in respect of taxable supplies: UK...
- 82 (1) Schedule 1A (registration in respect of taxable supplies: non-UK...
- 83 Omit Schedule 2 (registration in respect of supplies from other...
- 84 Omit Schedule 3 (registration in respect of acquisitions from other...
- 85 In Schedule 3A (registration in respect of disposals of assets...
- 86 Omit Schedule 3B (electronic, telecommunication and broadcasting services: non-Union scheme)....
- 87 Omit Schedule 3BA (electronic, telecommunication and broadcasting services: Union scheme)....
- 88 (1) Schedule 4 (matters to be treated as supply of...
- 89 (1) Schedule 4A (place of supply of services: special rules)...
- 90 In Schedule 5A (goods eligible to be fiscally warehoused), for...
- 91 (1) Schedule 6 (valuation: special cases) is amended as follows....
- 92 Omit Schedule 7 (valuation of acquisitions from other member States:...
- 93 In Schedule 7A (charge at reduced rate), in Group 3...
- 94 (1) Schedule 8 (zero-rating) is amended as follows.
- 95 (1) Schedule 9 (exemptions) is amended as follows.

Changes to legislation: Taxation (Cross-border Trade) Act 2018 is up to date with all changes known to be in force on or before 25 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

- 96 (1) Schedule 9A (anti-avoidance provisions: groups) is amended as follows...
- 97 (1) Schedule 11 (administration, collection and enforcement) is amended as...
- 98 In Schedule 11A (disclosure of avoidance schemes), in paragraph 2A,...

Effect of amendments made by this Part of this Schedule

- 99 (1) If an amendment made by this Part of this...
- PART 2 — AMENDMENTS OF OTHER ENACTMENTS

Diplomatic Privileges Act 1964

- 100 In section 2 of the Diplomatic Privileges Act 1964 (application...

Commonwealth Secretariat Act 1966

- 101 In paragraph 10 of the Schedule to the Commonwealth Secretariat...

Consular Relations Act 1968

- 102 (1) The Consular Relations Act 1968 is amended as follows....

International Organisations Act 1968

- 103 In paragraph 19 of Schedule 1 to the International Organisations...

Diplomatic and other Privileges Act 1971

- 104 In section 1 of the Diplomatic and other Privileges Act...

Customs and Excise Duties (General Reliefs) Act 1979

- 105 In section 13 of the Customs and Excise Duties (General...

Finance Act 1994

- 106 In the Finance Act 1994, in Schedule 5 (decisions subject...

Vehicle Excise and Registration Act 1994

- 107 In section 8 of the Vehicle Excise and Registration Act...

Finance Act 2003

- 108 The Finance Act 2003 is amended as follows.
- 109 In section 24 (taxes and duties on importation and exportation:...
- 110 In section 26 (penalty for contravention of relevant rule), in...

Finance Act 2007

- 111 (1) Paragraph 1 of Schedule 24 to the Finance Act...

Finance Act 2008

- 112 The Finance Act 2008 is amended as follows.
- 113 (1) Schedule 36 (information and inspection powers) is amended as...
- 114 (1) Schedule 41 (penalties: failure to notify and certain VAT...

Changes to legislation: Taxation (Cross-border Trade) Act 2018 is up to date with all changes known to be in force on or before 25 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

Finance Act 2009

- 115 The Finance Act 2009 is amended as follows.
- 116 In section 101 (late payment interest on sums due to...
- 117 In section 108 (suspension of penalties during currency of agreement...
- 118 (1) Schedule 55 (penalty for failure to make returns etc)...
- 119 In paragraph 1 of Schedule 56 (penalty for failure to...

Finance Act 2011

- 120 In paragraph 45 of Schedule 23 to the Finance Act...

Finance Act 2016

- 121 In Schedule 18 to the Finance Act 2016 (serial tax...

Finance (No. 2) Act 2017

- 122 The Finance (No. 2) Act 2017 is amended as follows...
- 123 (1) Section 48 (carrying on a third country goods fulfilment...
- 124 In section 49 (requirement for approval), in subsections (1) to...
- 125 In section 50 (register of approved persons), in subsection (3),...
- 126 In section 51 (regulations relating to approval, registration etc), in...
- 127 In section 53 (offence), in subsections (1)(a) and (2)(a), for...
- 128 In section 54 (forfeiture), in subsections (1)(a) and (2)(b), for...
- 129 In section 55 (penalties), in subsection (1), for “a third...
- 130 (1) Schedule 13 (third country goods fulfilment businesses: penalty) is...
- 131 In Schedule 17 (disclosure of tax avoidance schemes: VAT and...

Consequential repeals

- 132 In consequence of the amendments made by the other provisions...

SCHEDULE 9 — Excise duty amendments connected with withdrawal from EU

Customs and Excise Management Act 1979

- 1 The Customs and Excise Management Act 1979 is amended as...
- 2 In section 101 (excise licences), in subsection (4), after “the...
- 3 (1) Section 157 (bonds and security) is amended as follows....

Hydrocarbon Oil Duties Act 1979

- 4 The Hydrocarbon Oil Duties Act 1979 is amended as follows....
- 5 (1) Section 13AC (use of rebated kerosene for private pleasure-flying)...
- 6 (1) Section 14E (rebated heavy oil and bioblend: private pleasure...

Tobacco Products Duty Act 1979

- 7 In section 5 of the Tobacco Products Duty Act 1979...

Finance Act 1994

- 8 (1) In section 12 of the Finance Act 1994 (assessments...

Finance Act 2008

- 9 In Schedule 41 to the Finance Act 2008 (penalties: failure...

Changes to legislation: Taxation (Cross-border Trade) Act 2018 is up to date with all changes known to be in force on or before 25 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](#)

Savings in relation to Northern Ireland

10 The provisions amended by this Schedule continue to have effect—...

Changes to legislation:

Taxation (Cross-border Trade) Act 2018 is up to date with all changes known to be in force on or before 25 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.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- s. 13(1)(a) word omitted by [2023 c. 30 Sch. 20 para. 1\(2\)\(a\)](#)
- s. 13(2) words substituted by [2023 c. 30 Sch. 20 para. 1\(3\)](#)
- s. 13(3) words inserted by [2023 c. 30 Sch. 20 para. 1\(4\)](#)
- s. 13(4) words substituted by [2023 c. 30 Sch. 20 para. 1\(5\)](#)
- s. 32(7)-(9) applied by [S.I. 2019/1307 reg. 2\(2\)](#) (This amendment not applied to legislation.gov.uk. This S.I. is revoked (25.10.2019) by S.I. 2019/1380, regs. 1, 2)
- s. 32(7)-(9) applied by [S.I. 2019/513 reg. 15\(6\)](#) (This amendment not applied to legislation.gov.uk. Pt. 4 omitted on IP completion day by virtue of S.I. 2020/1495, regs. 1(2), 22(5); S.I. 2020/1641, reg. 2, Sch.)
- s. 32(7)-(9) applied by [S.I. 2019/513 reg. 15\(6\)](#) (This amendment not applied to legislation.gov.uk. Pt. 4 omitted on IP completion day by virtue of S.I. 2020/1495, regs. 1(2), 22(5); S.I. 2020/1641, reg. 2, Sch.)
- Sch. 1 para. 4 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.)
- Sch. 1 para. 7 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.)
- 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.)
- Sch. 1 para. 13 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.)
- Sch. 1 para. 14 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.)
- Sch. 1 para. 19 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.)
- Sch. 6 para. 2 excluded by [S.I. 2018/1376 reg. 5\(2\)](#) (This amendment not applied to legislation.gov.uk. Affecting Regulations revoked on IP completion day by virtue of S.I. 2020/1495, regs. 1(2), 26(a); S.I. 2020/1641, reg. 2, Sch.)
- Sch. 7 para. 1 coming into force by [S.I. 2019/429 reg. 3](#) (This provision comes into force so far as it relates to EU trade duties, is immediately after the coming into force of s. 3 of the European Union (Withdrawal) Act 2018 (c. 16))
- Sch. 7 para. 90 omitted by [S.I. 2022/109 reg. 5\(2\)](#) (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.)
- Sch. 7 para. 158(2) word omitted by [S.I. 2022/109 reg. 5\(3\)\(b\)](#) (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.)
- Sch. 7 para. 158(2) words inserted by [S.I. 2022/109 reg. 5\(3\)\(a\)](#) (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.)

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.)