



# Taxation (Cross-border Trade) Act 2018

## 2018 CHAPTER 22

### PART 6

#### FINAL PROVISIONS

#### **54 Prohibition on collection of certain taxes or duties on behalf of country or territory without reciprocity**

- (1) Subject to subsection (2), it shall be unlawful for HMRC to account for any duty of customs or VAT or excise duty collected by HMRC to the government of a country or territory outside the United Kingdom.
- (2) Subsection (1) shall not apply if the Treasury declare by Order that arrangements have been entered into by Her Majesty's Government and that government under which that government will account to HMRC for those duties and taxes collected in that country or territory on a reciprocal basis.

#### **Modifications etc. (not altering text)**

- C1** S. 54 excluded (10.6.2021 for specified purposes, 1.7.2021 in so far as not already in force) by [1994 c. 23, Sch. 9ZF para. 13\(1\)\(2\)](#) (as inserted by [Finance Act 2021 \(c. 26\)](#), s. 95(6)(a), [Sch. 18 para. 6](#)); [S.I. 2021/770](#), [regs. 3, 4](#) (with [regs. 5-7](#))

#### **55 Single United Kingdom customs territory**

- (1) It shall be unlawful for Her Majesty's Government to enter into arrangements under which Northern Ireland forms part of a separate customs territory to Great Britain.
- (2) For the purposes of this section “customs territory” shall have the same meaning as in the General Agreement on Tariffs and Trade 1947 as amended.

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*Changes to legislation: Taxation (Cross-border Trade) Act 2018, PART 6 is up to date with all changes known to be in force on or before 23 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*

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## 56 Consequential and transitional provision

- (1) The appropriate Minister may by regulations made by statutory instrument make such provision as the appropriate Minister considers appropriate in consequence of this Act.
- (2) The power to make regulations under subsection (1) may (among other things) be exercised by amending or repealing any Act of Parliament other than this Act or one passed after the end of the Session in which this Act is passed.
- (3) The power to make regulations under subsection (1) includes power to make transitional or transitory provision and savings.
- (4) The appropriate Minister may by regulations made by statutory instrument make such transitional, transitory or saving provision as the appropriate Minister considers appropriate in connection with the coming into force of any provision of this Act.
- (5) In this section “the appropriate Minister” means—
  - (a) in any case where the provision relates to any provision mentioned in section 57(2), the Secretary of State or the Treasury, and
  - (b) in any other case, the Treasury.
- (6) Any power to make regulations under this section may be exercised so as to make different provision for different purposes or areas.
- (7) Any power to make regulations under this section includes—
  - (a) power conferring a discretion on any specified person to do anything under, or for the purposes of, the regulations,
  - (b) power to make provision by reference to things specified in a notice published in accordance with the regulations, and
  - (c) power to make supplementary, incidental and consequential provision.
- (8) A statutory instrument containing regulations under subsection (1) that amends or repeals any Act of Parliament must be laid before the House of Commons, and, unless approved by that House before the end of the period of 28 days beginning with the date on which the instrument is made, ceases to have effect at the end of that period.
- (9) The fact that a statutory instrument ceases to have effect as mentioned in subsection (8) does not affect—
  - (a) anything previously done under the instrument, or
  - (b) the making of a new statutory instrument.
- (10) In calculating the period for the purposes of subsection (8), no account is to be taken of any time—
  - (a) during which Parliament is dissolved or prorogued, or
  - (b) during which the House of Commons is adjourned for more than 4 days.
- (11) A statutory instrument containing regulations under subsection (1) to which subsection (8) does not apply is subject to annulment in pursuance of a resolution of the House of Commons.
- (12) If—
  - (a) a statutory instrument contains provision relating to excise duty under subsection (1) and provision relating to excise duty under another enactment (and “excise duty” has the same meaning in this paragraph as in Part 5), and

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- (b) the Parliamentary procedure applicable to a statutory instrument containing provision under the other enactment does not require House of Commons approval (within the meaning of section 48(7)),  
the only Parliamentary procedure that is to apply to the instrument mentioned in paragraph (a) is that given by this section.
- (13) After it is established, the appropriate Minister must consult the Trade Remedies Authority before including in regulations under this section provision relating to Schedule 4 or 5.

## 57 Commencement

- (1) The following provisions come into force on the day on which this Act is passed—
- (a) Part 1 (other than the provisions mentioned in subsection (2)) so far as making provision for anything to be done by regulations or public notice,
  - (b) Part 2,
  - (c) sections 44 to 46 and sections 48 and 49,
  - (d) Part 5, and
  - (e) this Part.
- (2) The following provisions come into force on such day as the Secretary of State may by regulations under this section appoint—
- (a) section 10 and Schedule 3 (import duty: preferential rates given unilaterally),
  - (b) section 13 and Schedules 4 and 5 (import duty: dumping of goods, foreign subsidies, etc),
  - (c) section 15 (import duty: international disputes etc), and
  - (d) paragraph 1 of Schedule 7 (replacement of EU customs duties) so far as relating to EU trade duties.
- (3) The remaining provisions of this Act come into force on such day as the Treasury may by regulations under this section appoint.
- (4) Any power of the Treasury or Secretary of State to appoint a day under this section includes—
- (a) a power to appoint different days for different purposes or areas, and
  - (b) a power to appoint a time on a day if the person exercising the power considers it appropriate to do so (including a time that has effect by reference to the coming into force of any other enactment).
- (5) Regulations under this section are to be made by statutory instrument.

## 58 Short title

This Act may be cited as the Taxation (Cross-border Trade) Act 2018.

**Changes to legislation:**

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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.)