
Changes to legislation: Taxation (Cross-border Trade) Act 2018, Paragraph 131 is up to date with all changes known to be in force on or before 29 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 7

IMPORT DUTY: CONSEQUENTIAL AMENDMENTS

PART 3

AMENDMENTS OF OTHER ENACTMENTS

Customs and Excise Duties (General Reliefs) Act 1979

- 131 (1) Section 13 (power to provide, in relation to persons entering the United Kingdom, for reliefs from duty and value added tax and for simplified computation of duty and tax) is amended as follows.
- (2) In subsection (1)—
- (a) after “reliefs from” insert “ excise ”,
 - (b) after “payment of” insert “ excise ”, and
 - (c) after “by way of” insert “ excise ”.
- (3) Omit subsection (1A).
- (4) In subsection (2)—
- (a) after “by way of” insert “ excise ”, and
 - (b) after “elect that” insert “ excise ”.
- (5) In subsection (3)—
- (a) in paragraph (a), omit “, or any Community relief”, and
 - (b) in paragraph (b), after “relieved from” insert “ excise ”.
- (6) In subsection (3B)(b), after “any” insert “ excise ”.
- (7) In subsection (4)—
- (a) omit the definition of “Community relief”, and
 - (b) for the definition of “duty” substitute—
- ““excise duty” means any duty of excise chargeable on goods and includes any addition to excise duty by virtue of section 1 of the Excise Duties (Surcharges or Rebates) Act 1979;”.
- (8) In the heading—
- (a) after “reliefs from” insert “ excise ”, and
 - (b) after “computation of” insert “ excise ”.

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Commencement Information

- I1** Sch. 7 para. 131 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
- I2** Sch. 7 para. 131 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.)