



Taxation (Cross-border Trade) Act 2018

2018 CHAPTER 22

PART 1

IMPORT DUTY

The charge to tax

1 Charge to import duty

[^{F1}(1)] A duty of customs (to be known as “import duty”) is charged in accordance with provision made by or under this Part by reference to the importation of chargeable goods into the United Kingdom.

[^{F2}(2) Sections 30A and 30B make provision about the application of this Part to goods imported into the United Kingdom as a result of their entry into Northern Ireland.]

Textual Amendments

- F1** S. 1 renumbered as s. 1(1) (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), **ss. 2(2)(a)**, 11(1)(e) (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9
- F2** S. 1(2) inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), **ss. 2(2)(b)**, 11(1)(e) (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9

Commencement Information

- I1** S. 1 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
- I2** S. 1 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, Section 1.