



# Taxation (Cross-border Trade) Act 2018

## 2018 CHAPTER 22

### PART 1

#### IMPORT DUTY

##### *Regulations etc*

### 32 Regulations etc

- (1) Regulations under this Part are to be made by statutory instrument.
- (2) A statutory instrument containing any regulations to which this subsection applies 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.
- (3) Subsection (2) applies to—
  - (a) the first regulations under section 8 (the customs tariff),
  - (b) any other regulations under that section the effect of which is an increase in the amount of import duty payable under the customs tariff in a standard case (within the meaning of that section), or
  - (c) regulations under section 30 (general provision for import duty purposes).
- (4) The fact that a statutory instrument ceases to have effect as a result of subsection (2) does not affect—
  - (a) anything previously done under the instrument, or
  - (b) the making of a new statutory instrument.
- (5) In calculating the period for the purposes of subsection (2), 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.

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*Changes to legislation: There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Section 32. (See end of Document for details)*

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- (6) A statutory instrument containing regulations made under this Part other than regulations to which subsection (2) applies is subject to annulment in pursuance of a resolution of the House of Commons.
- (7) Any power to make regulations under this Part may be exercised—
- (a) either in relation to all cases to which the power extends, or in relation to those cases subject to specified exceptions, or in relation to any specified case or description of case, or
  - (b) so as to make different provision for different purposes or areas.
- (8) Any power to make regulations under this Part 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,
  - (c) power to make supplementary, incidental and consequential provision, and
  - (d) power to make transitional or transitory provision and savings.
- (9) Any power to make regulations under any provision of this Part does not restrict the width of any power to make subordinate legislation under—
- (a) any other provision of this Part [<sup>F1</sup>or under section 40A or 40B], or
  - (b) CEMA 1979 or any other enactment.
- (10) Subsections (7) to (9) apply in relation to any public notice under this Part; and any provision that may be made by a public notice under this Part may be made by regulations.
- (11) An Order under section 31—
- (a) is not to be submitted to Her Majesty in Council unless a draft of the Order has been laid before, and approved by a resolution of, the House of Commons, and
  - (b) if it revokes an earlier Order under that section, may contain transitional or transitory provision and savings.
- (12) After it is established, the Secretary of State must consult the TRA before making regulations under Schedule 4 or 5.
- (13) Any power of HMRC Commissioners to make regulations under this Part is exercisable concurrently by the Treasury.

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#### Textual Amendments

- F1** Words in s. 32(9)(a) 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 \(c. 26\)](#), s. 11(1)(e), [Sch. 1 para. 3](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 9

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

- C1** S. 32(7)(8) applied (with effect from 3.11.2021 in accordance with s. 74(13) of the amending Act) by [Finance Act 2022 \(c. 3\)](#), s. 74(1)(9)

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#### Commencement Information

- I1** S. 32 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
- I2** S. 32 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 32.