



Taxation (Cross-border Trade) Act 2018

2018 CHAPTER 22

PART 1

IMPORT DUTY

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

7 Amount of duty: introduction

- (1) The amount of import duty applicable to any goods is to be determined in accordance with the customs tariff (see section 8), as amended or adjusted by provision made under any of the following sections—
- (a) section 9 (preferential rates: arrangements with countries or territories outside UK),
 - (b) section 10 (preferential rates given unilaterally),
 - (c) section 11 (quotas),
 - (d) section 12 (tariff suspension),
 - (e) section 13 (dumping of goods, foreign subsidies and increases in imports),
 - (f) section 14 (increases in imports or changes in price of agricultural goods), and
 - (g) section 15 (international disputes etc).
- (2) See also—
- (a) sections 16 to 18 (which deal with the valuation of goods, their place of origin and cases where amounts are expressed in a foreign currency), and
 - (b) section 19 (which enables provision to be made for full or partial relief from import duty).

Modifications etc. (not altering text)

- C1** S. 7(1) applied (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), 13; S.I. 2020/1643, reg. 2, Sch.

Status: Point in time view as at 13/05/2024.

Changes to legislation: There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Cross Heading: Amount of import duty: the customs tariff, preferences, safeguarding etc. (See end of Document for details)

- C2** S. 7(1) applied (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), 7; [S.I. 2020/1643](#), reg. 2, Sch.
- C3** S. 7(1) applied (with modifications) (31.12.2020) by [S.I. 2020/1605](#), reg. 7(3) (as inserted by [The Customs \(Modification and Amendment\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1629\)](#), regs. 1(2), **6(3)**)
- C4** S. 7(1) applied (with modifications) (31.12.2020) by [S.I. 2020/1605](#), reg. 13(3) (as inserted by [The Customs \(Modification and Amendment\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1629\)](#), regs. 1(2), **6(5)(b)**)

Commencement Information

- I1** S. 7 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
- I2** S. 7 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), **reg. 4(a)**

8 The customs tariff

- (1) The Treasury must make regulations establishing, and maintaining in force, a system which—
- classifies goods according to their nature, origin or any other factor,
 - gives codes to the goods as so classified,
 - specifies the rate of import duty applicable to goods falling within those codes (whether by a formula or otherwise), and
 - contains rules for determining the amount of import duty applicable to those goods.
- (2) This system is referred to in this Part as the customs tariff.
- (3) The customs tariff may provide for the amount of any import duty applicable to any goods falling within any code to be determined by reference to either or both of the following—
- the value of the goods, and
 - the weight or volume of the goods or any other measure of their quantity or size.
- (4) The customs tariff may include provision as to the meaning of any expression used in it.
- (5) In considering the rate of import duty that ought to apply to any goods in a standard case, the Treasury must have regard to—
- the interests of consumers in the United Kingdom,
 - the interests of producers in the United Kingdom of the goods concerned,
 - the desirability of maintaining and promoting the external trade of the United Kingdom,
 - the desirability of maintaining and promoting productivity in the United Kingdom, and
 - the extent to which the goods concerned are subject to competition.
- (6) In considering the rate of import duty that ought to apply to any goods in a standard case, the Treasury must also have regard to any recommendation about the rate made to them by the Secretary of State.
- (7) In considering what recommendation to make, the Secretary of State must have regard to the matters set out in subsection (5)(a) to (e).

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- (8) In this section “a standard case” means a case other than one to which any of sections 9 to 15 or 19(4) apply (preferential rates, quotas, tariff suspension, safeguarding, etc).

Commencement Information

- I3** S. 8 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
I4 S. 8 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

9 Preferential rates: arrangements with countries or territories outside UK

- (1) If—
- (a) Her Majesty's government in the United Kingdom makes arrangements with the government of a country or territory outside the United Kingdom, and
 - (b) the arrangements contain provision for the rate of import duty applicable to goods, or any description of goods, originating from the country or territory to be lower than the applicable rate in the customs tariff in its standard form, the Treasury may make regulations to give effect to the provision made by the arrangements (whether by amending the customs tariff or otherwise).
- (2) The reference here to the customs tariff in its standard form is to the tariff as it has effect without regard to any provision made under any of sections 10 to 15 or section 19(4).
- (3) The power of the Treasury to make regulations under this section is exercisable only on the recommendation of the Secretary of State.

Modifications etc. (not altering text)

- C5** S. 9 modified (31.12.2020) by [The Customs \(Tariff-free Access for Goods from British Overseas Territories\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1434\)](#), regs. 1(2), 7, 8 (with [reg. 2](#)); [S.I. 2020/1643](#), [reg. 2](#), Sch.
- C6** Ss. 9-15 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), 7; [S.I. 2020/1643](#), [reg. 2](#), Sch.
- C7** S. 9 modified (31.12.2020) by [The Customs Tariff \(Preferential Trade Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1457\)](#), [reg. 1\(1\)](#), Sch. 2 para. 3(1)(a)(2) (with [reg. 1\(3\)](#)); [S.I. 2020/1643](#), [reg. 2](#), Sch.
- C8** Ss. 9-15 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **13**; [S.I. 2020/1643](#), [reg. 2](#), Sch.
- C9** S. 9(1)(b) modified (16.12.2020) by [The Taxation Cross-border Trade \(Special Procedures Supplementary and General Provision etc.\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1439\)](#), regs. 1(3)(d), **6**

Commencement Information

- I5** S. 9 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
I6 S. 9 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

10 Preferential rates given unilaterally

- (1) The Secretary of State may by regulations establish a scheme (“a trade preference scheme”) under which the rate of import duty applicable to goods, or any description

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of goods, originating from an eligible developing country is lower than the applicable rate in the customs tariff in its standard form.

- (2) A trade preference scheme may—
 - (a) apply to one or more eligible developing countries,
 - (b) provide for the application of the lower rates to be subject to the meeting of specified conditions, and
 - (c) make provision about the variation, suspension and withdrawal of the application of the lower rates.
- (3) If a trade preference scheme is established under subsection (1), regulations under subsection (1)—
 - (a) must provide for a nil rate of import duty to be applicable to all goods originating from a least developed country, except arms and ammunition, and
 - (b) may make provision about the suspension and withdrawal of the application of the nil rate.
- (4) In subsection (3)—
 - (a) “arms and ammunition” has the meaning specified in regulations made by the Secretary of State, and
 - (b) “suspension” and “withdrawal” may include the application of another rate that is lower than the applicable rate in the customs tariff in its standard form.
- (5) The references in this section to the customs tariff in its standard form are to the tariff as it has effect without regard to any provision made under any of section 9, sections 11 to 15 or section 19(4).
- (6) In Schedule 3—
 - (a) Part 1 defines “eligible developing country” and “least developed country” for the purposes of this section,
 - (b) Parts 2 and 3 contain lists for the purpose of those definitions, and
 - (c) Part 4 confers power to amend those lists.

Modifications etc. (not altering text)

C6 Ss. 9-15 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), 7; [S.I. 2020/1643](#), reg. 2, Sch.

C8 Ss. 9-15 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), 13; [S.I. 2020/1643](#), reg. 2, Sch.

Commencement Information

I7 S. 10 in force at 23.1.2019 by [S.I. 2019/69](#), reg. 2

11 Quotas

- (1) Regulations may make provision for determining the amount of import duty applicable to any goods that are subject to a quota.
- (2) Goods are subject to a quota for the purposes of this section if—
 - (a) Her Majesty's government in the United Kingdom makes arrangements with the government of a country or territory outside the United Kingdom and the

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- arrangements contain provision for the goods concerned to be subject to a quota, or
- (b) the Treasury otherwise consider that it is appropriate for the goods concerned to be subject to a quota.
- (3) Regulations may make any provision that the person making them considers appropriate for the purposes of this section, including (for example)—
- (a) provision specifying the factors by reference to which a quota is to be determined,
- (b) provision imposing conditions subject to which a quota has effect,
- (c) provision for a quota in respect of specified goods to be subject to a licensing or allocation system (see also subsection (4)), and
- (d) any other provision in relation to the administration of a quota.
- (4) Regulations made under subsection (3) which make provision for a quota in respect of specified goods to be subject to a licensing or allocation system may include—
- (a) provision authorising any public body to grant licences or determine a system for allocating the quotas,
- (b) provision specifying the cases in which a person is eligible to make use of a quota,
- (c) provision specifying the conditions subject to which any person may make use of a quota (including provision for the giving of a guarantee of a specified amount),
- (d) provision authorising the conditions to be imposed by a licence or other document,
- (e) provision requiring the payment of fees by any person in connection with any application for a licence or an allocation, and
- (f) provision generally in relation to the administration of the licensing or allocation system.
- (5) Any fees payable as a result of provision made under subsection (4)(e) must be paid into the Consolidated Fund.
- (6) The power to make regulations under this section providing for a quota in respect of specified goods to be subject to a licensing or allocation system is exercisable by the Secretary of State.
- (7) The power to make regulations under this section containing any other provision is exercisable by the Treasury; and, in considering what provision to include in the regulations, the Treasury must have regard to any recommendation made to them by the Secretary of State.

Modifications etc. (not altering text)

- C6** Ss. 9-15 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), 7; S.I. 2020/1643, reg. 2, Sch.
- C8** Ss. 9-15 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), 13; S.I. 2020/1643, reg. 2, Sch.
- C10** S. 11 modified (31.12.2020) by [The Customs Tariff \(Preferential Trade Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1457\)](#), reg. 1(1), **Sch. 2 para. 3(1)(b)** (with reg. 1(3)); S.I. 2020/1643, reg. 2, Sch.

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C11 S. 11 modified (31.12.2020) by [The Customs \(Tariff Quotas\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1432\)](#), reg. 1(1), **Sch. 4 para. 3(a)** (with reg. 1(3)); S.I. 2020/1643, reg. 2, Sch.

Commencement Information

I8 S. 11 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I9 S. 11 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), **reg. 4(a)**

12 Tariff suspension

- (1) The Treasury may by regulations make provision securing that, for a specified period, the rate of import duty applicable to specified goods is to be lower than the applicable rate in the customs tariff in its standard form.
- (2) The regulations must provide that (subject to any exceptions) the Secretary of State is obliged—
 - (a) to consider a request made by any person for goods to be specified goods for the purposes of the regulations, and
 - (b) to make recommendations to the Treasury about the request.
- (3) The regulations may—
 - (a) make provision for extending the specified period (including by means of a notice),
 - (b) impose conditions on the application of the lower rate, and
 - (c) make further provision about requests made to the Secretary of State (including provision about the form and contents of a request and the manner, and date by which, a request is to be made).
- (4) In this section the reference to the customs tariff in its standard form is to the tariff as it has effect without regard to any provision made under any of sections 9 to 11, sections 13 to 15 or section 19(4).
- (5) In considering what provision to include in any regulations under this section, the Treasury must have regard to any recommendation made to them by the Secretary of State.

Modifications etc. (not altering text)

C6 Ss. 9-15 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), 7; S.I. 2020/1643, reg. 2, Sch.

C8 Ss. 9-15 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), 13; S.I. 2020/1643, reg. 2, Sch.

C12 S. 12 modified (31.12.2020) by [The Customs Tariff \(Suspension of Import Duty Rates\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1435\)](#), regs. 1(2), 2, 11, **Sch. paras. 1-3** (with reg. 1(4)); S.I. 2020/1643, reg. 2, Sch.

Commencement Information

I10 S. 12 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I11 S. 12 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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13 Dumping of goods, foreign subsidies and increases in imports

- (1) Functions relating to import duty are conferred on the Trade Remedies Authority (“the TRA”) by—
- (a) Schedule 4 (dumping and foreign subsidies causing injury to UK industry),
F1
...
 - (b) Schedule 5 (increased imports causing serious injury to UK producers) [F2, and
 - (c) Schedule 5A (increase in imports as a result of free trade agreement causing serious injury to UK producers).]
- (2) If the Secretary of State [F3decides] under provision made by or under [F4Schedule 4, 5 or 5A] that an additional amount of import duty should be applicable to goods, the Secretary of State must by public notice make provision giving effect to [F5the decision].
- (3) If the Secretary of State [F6decides] under provision made by or under Schedule 5 [F7or 5A] that goods should be subject to a provisional tariff rate quota or a tariff rate quota, the Secretary of State must by public notice make provision for determining the amount of import duty applicable to the goods in order to give effect to [F8the decision].
- (4) If the Secretary of State [F9decides] under provision made by or under [F10Schedule 4, 5 or 5A] that—
- (a) the application of an additional amount of import duty to goods under this section should be suspended, varied or revoked, or
 - (b) the application of a quota to which goods are subject under this section should be suspended, varied or revoked,
- the Secretary of State must by public notice make provision giving effect to [F11the decision].
- (5) The Secretary of State may make regulations containing any provision that the Secretary of State considers appropriate for the purposes of subsections (3) and (4) (b); and section 11(3)(a) to (d), (4) and (5) apply to regulations under this subsection as they apply to regulations under section 11(3).

Textual Amendments

- F1** Word in s. 13(1)(a) omitted (13.5.2024) by virtue of Finance (No. 2) Act 2023 (c. 30), Sch. 20 paras. 1(2)(a), 3(2); S.I. 2024/522, reg. 2
- F2** S. 13(1)(c) and word inserted (13.5.2024) by Finance (No. 2) Act 2023 (c. 30), Sch. 20 paras. 1(2)(b), 3(2); S.I. 2024/522, reg. 2
- F3** Word in s. 13(2) substituted (25.8.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 19 paras. 15(a)(i), 17(2); S.I. 2023/918, reg. 2 (with reg. 3)
- F4** Words in s. 13(2) substituted (13.5.2024) by Finance (No. 2) Act 2023 (c. 30), Sch. 20 paras. 1(3), 3(2); S.I. 2024/522, reg. 2
- F5** Words in s. 13(2) substituted (25.8.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 19 paras. 15(a)(ii), 17(2); S.I. 2023/918, reg. 2 (with reg. 3)
- F6** Word in s. 13(3) substituted (25.8.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 19 paras. 15(b)(i), 17(2); S.I. 2023/918, reg. 2 (with reg. 3)
- F7** Words in s. 13(3) inserted (13.5.2024) by Finance (No. 2) Act 2023 (c. 30), Sch. 20 paras. 1(4), 3(2); S.I. 2024/522, reg. 2
- F8** Words in s. 13(3) substituted (25.8.2023) by Finance (No. 2) Act 2023 (c. 30), Sch. 19 paras. 15(b)(ii), 17(2); S.I. 2023/918, reg. 2 (with reg. 3)

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- F9** Word in s. 13(4) substituted (25.8.2023) by Finance (No. 2) Act 2023 (c. 30), **Sch. 19 paras. 15(c)(i)**, 17(2); S.I. 2023/918, reg. 2 (with reg. 3)
- F10** Words in s. 13(4) substituted (13.5.2024) by Finance (No. 2) Act 2023 (c. 30), **Sch. 20 paras. 1(5)**, 3(2); S.I. 2024/522, reg. 2
- F11** Words in s. 13(4) substituted (25.8.2023) by Finance (No. 2) Act 2023 (c. 30), **Sch. 19 paras. 15(c)(ii)**, 17(2); S.I. 2023/918, reg. 2 (with reg. 3)

Modifications etc. (not altering text)

- C6** Ss. 9-15 applied (with modifications) (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), 7; S.I. 2020/1643, reg. 2, Sch.
- C8** Ss. 9-15 applied (with modifications) (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), 13; S.I. 2020/1643, reg. 2, Sch.
- C13** S. 13 applied (6.3.2019) by The Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019 (S.I. 2019/450), regs. 1(2), **97(1)** (with Pt. 13) (as amended (23.7.2019) by The Trade Remedies (Amendment) (EU Exit) Regulations 2019 (S.I. 2019/1076), regs. 1, **11(2)**)
- C14** S. 13(3) applied (2.3.2022) by The Trade Remedies (Review and Reconsideration of Transitioned Trade Remedies) Regulations 2022 (S.I. 2022/113), regs. 1(1), **17(a)** (with reg. 3)

Commencement Information

- I12** S. 13 in force at 4.3.2019 at 11:59 a.m. by S.I. 2019/429, **reg. 2** (with regs. 4-9)

14 Increases in imports or changes in price of agricultural goods

- (1) The Treasury may by regulations make provision for an additional amount of import duty to be applicable to specified agricultural goods, or a specified description of agricultural goods, if—
- the volume of imports of the specified goods, or goods of the specified description, into the United Kingdom during a specified period exceeds a specified trigger level, or
 - the import price of the goods has fallen below a specified trigger price.
- (2) The regulations may (among other things) make provision—
- limiting the period for which an additional amount of import duty is applicable;
 - for the suspension of the application of an additional amount of import duty;
 - requiring the giving of a guarantee in respect of an additional amount of import duty which is potentially applicable to goods, where the representative price for the goods has fallen below the specified trigger price and the import price of the goods is higher than that representative price;
 - specifying the representative price for goods or a description of goods, (whether by a formula or otherwise) and providing for representative prices to be adjusted (whether by a formula or otherwise).
- (3) The power of the Treasury to make regulations under this section is exercisable only on the recommendation of the Secretary of State.

Modifications etc. (not altering text)

- C6** Ss. 9-15 applied (with modifications) (31.12.2020) by The Customs (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1605), regs. 1(1), 7; S.I. 2020/1643, reg. 2, Sch.

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C8 Ss. 9-15 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **13**; [S.I. 2020/1643](#), reg. 2, Sch.

Commencement Information

I13 S. 14 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I14 S. 14 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), **reg. 4(a)**

15 International disputes etc

(1) If—

- (a) a dispute or other issue has arisen between Her Majesty's government in the United Kingdom and the government of a country or territory, and
- (b) Her Majesty's government in the United Kingdom [^{F12}considers that (having regard to the matters set out in section 28 and any other relevant matters) it is appropriate] to deal with the issue by varying the amount of import duty in the case of goods, or a description of goods, originating from the country or territory,

the Secretary of State may make regulations varying the amount of import duty applicable to the goods or the description of goods.

(2) In exercising the power to make the regulations in the case of a dispute affecting any goods, the Secretary of State must secure that the amount of import duty payable in that case takes account of any additional amount of import duty which—

- (a) is payable under section 13 as a result of the goods being subsidised, or
- (b) would have been so payable had an undertaking not been accepted in respect of the goods.

Textual Amendments

F12 Words in s. 15(1)(b) substituted (22.7.2020) by [Finance Act 2020 \(c. 14\)](#), **s. 97**

Modifications etc. (not altering text)

C6 Ss. 9-15 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **7**; [S.I. 2020/1643](#), reg. 2, Sch.

C8 Ss. 9-15 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **13**; [S.I. 2020/1643](#), reg. 2, Sch.

Commencement Information

I15 S. 15 in force at 23.1.2019 by [S.I. 2019/69](#), **reg. 2**

I16 S. 15 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 to legislation:

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