



# Taxation (Cross-border Trade) Act 2018

## 2018 CHAPTER 22

### PART 1

#### IMPORT DUTY

*<sup>F1</sup>Northern Ireland*

#### Textual Amendments

- F1** Ss. 30A-30C and cross-heading 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\(4\), 11\(1\)\(e\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 9

#### **30A Importation of goods: Northern Ireland**

- (1) Union goods imported into the United Kingdom as a result of their entry into Northern Ireland are to be treated for the purposes of this Part as if they were domestic goods.
- (2) Accordingly, such goods are not chargeable to import duty (but see section 30C).
- (3) Other goods imported into the United Kingdom as a result of their entry into Northern Ireland are not chargeable to import duty, but are chargeable to duty under this subsection.
- (4) Except as may be provided for by regulations made by the Treasury, such goods are not chargeable goods for the purposes of this Part.
- (5) Duty under subsection (3) is chargeable in accordance with Union customs legislation as if the goods subject to the charge were brought into the customs territory of the European Union.
- (6) Duty under subsection (3) is a duty of customs, and accordingly the revenues of that duty (as with import duty) are revenues of customs that HMRC Commissioners are responsible for collecting and managing.

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*Status: Point in time view as at 31/12/2020.*

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

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### **30B Duty under section 30A(3): supplementary**

- (1) The Treasury may by regulations provide that, in relation to goods of a specified description, the following matters are to be determined in accordance with provision made by or under this Act (instead of in accordance with Union customs legislation)—
  - (a) whether goods in particular circumstances are chargeable to duty under section 30A(3);
  - (b) the amount of duty charged under that subsection;
  - (c) such other matters relating to the charging of duty under that subsection as may be specified.
- (2) Regulations under subsection (1) may specify a description of goods by reference to any matter or circumstance (including, for example, any matter or circumstance relating to any person concerned with the importation of such goods).
- (3) The Treasury may by regulations make provision generally for the purposes of duty under section 30A(3).
- (4) The following are examples of provision that regulations under subsection (3) may make for the purposes of that duty—
  - (a) provision about reliefs, repayment and remission in relation to duty under section 30A(3) (including provision for the recovery of amounts where any condition in connection with any relief, repayment or remission is not met);
  - (b) provision about (including provision modifying) the application of provision made by or under the customs and excise Acts (including provision made by or under this Act) to duty under section 30A(3) or to goods imported into the United Kingdom as a result of their entry into the Northern Ireland;
  - (c) provision supplementing or modifying provisions of Union customs legislation that apply to that duty or to those goods.

### **30C Duty on potentially imported goods**

- (1) A duty of customs is charged on the removal of goods to Great Britain from Northern Ireland if the goods are not qualifying Northern Ireland goods.
- (2) A duty of customs is charged on the removal of other goods to Great Britain from Northern Ireland if the main purpose, or one of the main purposes, of the removal is to—
  - (a) avoid any other duty chargeable as a result of this Act, or
  - (b) avoid any obligation in connection with such a duty.
- (3) The relevant import duty provisions apply for the purposes of duty charged under this section as if—
  - (a) any reference to chargeable goods were to goods removed to Great Britain from Northern Ireland,
  - (b) any reference to the importation of goods were to their removal to Great Britain from Northern Ireland,
  - (c) in section 6(2), for “the United Kingdom” there were substituted “ Great Britain ”, and
  - (d) in section 16(2), for “export to the United Kingdom” there were substituted “ removal to Great Britain ”.

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- (4) A provision is a “relevant import duty provision” if it is provision made by or under any of sections 3 to 28 and 34 and Schedules 1 to 6.
- (5) The Treasury may by regulations make provision generally for the purposes of duty under this section.
- (6) The following are examples of provision that regulations under subsection (5) may make for the purposes of that duty—
- (a) that subsection (1) does not to apply to goods of a specified description (and if it does not, whether such goods are to be treated as “other goods” for the purposes of subsection (2));
  - (b) that subsection (3) does not apply, to such extent as may be specified, to goods of a specified description;
  - (c) that any reference in this Part to Great Britain is to be treated as including the territorial sea, or any specified area of the territorial sea, of the United Kingdom;
  - (d) provision about (including provision modifying) the application of provision made by or under the customs and excise Acts (including provision made by or under this Act) to duty under this section or to goods removed from Northern Ireland to Great Britain;
  - (e) provision imposing checks, controls or administrative processes in connection with the removal of goods to Great Britain from Northern Ireland (and such checks, controls and processes may be imposed for any purpose in connection with duty under this section despite any provision of any enactment whenever passed);
  - (f) provision regulating the unloading, landing, movement and removal of goods on their removal to Great Britain from Northern Ireland (including provision restricting the places in which such goods may enter Great Britain).
- (7) Regulations under this section that specify a description of goods may do so by reference to any matter or circumstance (including, for example, any matter or circumstance relating to any person concerned with the removal of such goods).]

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

- C1** S. 30C(1) excluded (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **18**; [S.I. 2020/1643](#), reg. 2, Sch.
- C2** S. 30C(3) excluded (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **19**; [S.I. 2020/1643](#), reg. 2, Sch.

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