



Taxation (Cross-border Trade) Act 2018

2018 CHAPTER 22

PART 2

EXPORT DUTY

39 Charge to export duty

- (1) The Treasury may by regulations make provision for, and in connection with, the charging of a duty of customs (to be known as “export duty”) by reference to the export of goods from the United Kingdom.
- (2) The regulations may provide for export duty to be chargeable by reference to the export of—
 - (a) all goods, or
 - (b) goods of a description specified in the regulations.
- (3) The regulations—
 - (a) may provide for export duty to be chargeable in accordance with a tariff specified in the regulations (“the export tariff”),
 - (b) may provide for export duty to be chargeable by reference to value, weight or volume or other measure of quantity or size, and
 - (c) may provide for the value of the goods and the other matters mentioned in paragraph (b) to be determined in accordance with the regulations.
- (4) In considering whether to impose export duty, and, if so, the rate of duty that ought to apply to any goods, the Treasury must have regard to—
 - (a) the interests of consumers in the United Kingdom,
 - (b) the interests of producers in the United Kingdom of the goods concerned,
 - (c) the desirability of maintaining and promoting the external trade of the United Kingdom,
 - (d) the desirability of maintaining and promoting productivity in the United Kingdom, and
 - (e) the extent to which the goods concerned are subject to competition.

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Changes to legislation: There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, PART 2. (See end of Document for details)

- (5) In considering whether to impose export duty, and, if so, the rate of duty that ought to apply to any goods, the Treasury must also have regard to any recommendation about the rate made to them by the Secretary of State.
- (6) In considering what recommendation to make, the Secretary of State must have regard to the matters set out in subsection (4)(a) to (e).
- (7) The provision that may be made by regulations under this section includes provision replicating or applying, with or without modifications, any provision made by or under—
 - (a) Part 1, or
 - (b) any other enactment relating to import duty.
- (8) Paragraph 1 of Schedule 7 (replacement of EU customs duties) applies in relation to this Part as it applies in relation to Part 1 (reading any reference to import duty as a reference to export duty).
- (9) In this section “specified” means specified in, or determined in accordance with, the regulations.

40 Regulations under section 39: supplementary

- (1) Regulations under section 39 are to be made by statutory instrument.
- (2) A statutory instrument containing—
 - (a) the first regulations under that section, or
 - (b) any other regulations under that section the effect of which is an increase in the amount of export duty payable,
 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) 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.
- (4) 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.
- (5) A statutory instrument containing regulations under section 39 other than regulations to which subsection (2) applies is subject to annulment in pursuance of a resolution of the House of Commons.
- (6) Any power to make regulations under section 39 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.
- (7) Any power to make regulations under section 39 includes—

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- (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.

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