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*Status: Point in time view as at 17/12/2020.*

*Changes to legislation: There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, PART 1. (See end of Document for details)*

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# SCHEDULES

## SCHEDULE 3

### ELIGIBLE DEVELOPING COUNTRIES

#### PART 1

##### INTRODUCTION

- 1 For the purposes of section 10—
- (a) a country or territory is an “eligible developing country” if it is listed in Part 2 or Part 3 of this Schedule;
  - (b) a country or territory is a “least developed country” if it is listed in Part 2 of this Schedule.

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#### **Commencement Information**

**II** Sch. 3 para. 1 in force at 23.1.2019 by S.I. 2019/69, reg. 2

**Status:**

Point in time view as at 17/12/2020.

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, PART 1.