
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)

SCHEDULES

SCHEDULE 3 **U.K.**

ELIGIBLE DEVELOPING COUNTRIES

PART 1 **U.K.**

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.

Commencement Information

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

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