
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxation (Cross-border Trade) Act 2018. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 3

ELIGIBLE DEVELOPING COUNTRIES

PART 4

POWER TO AMEND PARTS 2 AND 3

- 2 (1) The Secretary of State may by regulations add countries or territories to or remove them from a list in Part 2 or 3 if the Secretary of State is satisfied that—
- (a) in the case of the list in Part 2, the country or territory has become, or ceased to be, a least developed country or territory;
 - (b) in the case of the list in Part 3, the country has become, or ceased to be, a country or territory that is similarly situated to the other countries and territories listed in Part 3, in terms of its economic characteristics.
- (2) In determining whether a country or territory has become or ceased to be a least developed country or territory, the Secretary of State must have regard to its classification by the United Nations.
- (3) In determining whether a country or territory has become or ceased to be similarly situated to the other countries and territories listed in Part 3, the Secretary of State must have regard, among other things, to its classification by the World Bank.
- (4) The Secretary of State may by regulations amend a list in Part 2 or 3 to reflect a change in the name of a country or territory.

Commencement Information

II [Sch. 3 para. 2](#) in force at 23.1.2019 by [S.I. 2019/69](#), [reg. 2](#)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 13(1)(c) and word inserted by [2023 c. 30 Sch. 20 para. 1\(2\)\(b\)](#)
- Sch. 7 para. 158(2)(e)(f) inserted by [S.I. 2022/109 reg. 5\(3\)\(c\)](#) (This amendment not applied to legislation.gov.uk. The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)