
Changes to legislation: There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Cross Heading: Meaning of “like goods”. (See end of Document for details)

SCHEDULES

SCHEDULE 4

DUMPING OF GOODS OR FOREIGN SUBSIDIES CAUSING INJURY TO UK INDUSTRY

Modifications etc. (not altering text)

- C1** Sch. 4 applied (6.3.2019) by [The Trade Remedies \(Dumping and Subsidisation\) \(EU Exit\) Regulations 2019 \(S.I. 2019/450\)](#), [regs. 1\(2\)](#), [97\(1\)](#) (with [Pt. 13](#)) (as amended (23.7.2019) by [The Trade Remedies \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1076\)](#), [regs. 1](#), [11\(2\)](#))

PART 1

KEY DEFINITIONS

Meaning of “like goods”

- 7 (1) For the purposes of this Schedule, “like goods”, in relation to goods, means—
- (a) goods which are like those goods in all respects, or
 - (b) if there are no such goods, goods which, although not alike in all respects, have characteristics closely resembling those of the goods in question.
- (2) Regulations may make provision about—
- (a) what constitutes or does not constitute “like goods” for the purposes of this Schedule;
 - (b) how “like goods” is to be determined for those purposes.

Commencement Information

- 11** Sch. 4 para. 7 in force at 4.3.2019 at 11:59 a.m. by [S.I. 2019/429](#), [reg. 2](#) (with [regs. 4-9](#))

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