
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 5

INCREASE IN IMPORTS CAUSING SERIOUS INJURY TO UK PRODUCERS

PART 1

KEY DEFINITIONS

Meaning of “like goods”

- 4 (1) For the purposes of this Schedule, “like goods”, in relation to goods, means—
- (a) goods which are like those goods in all respects, and
 - (b) 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

II Sch. 5 para. 4 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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