

Status: Point in time view as at 31/12/2020.

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)

SCHEDULES

SCHEDULE 7

IMPORT DUTY: CONSEQUENTIAL AMENDMENTS

PART 2

AMENDMENTS OF CEMA 1979

- [^{F1}33 In section 39 (entry of surplus stores)—
- (a) before subsection (1) insert—
“(A1) This section applies only for excise duty purposes.”, and
 - (b) in subsection (1), for “ship or aircraft”, in both places it occurs, substitute “ship, aircraft or railway vehicle”.]

Textual Amendments

- F1** Sch. 7 para. 33 substituted (16.12.2020) by [The Taxation Cross-border Trade \(Special Procedures Supplementary and General Provision etc.\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1439\)](#), regs. 1(3)(c), **5(3)**

Commencement Information

- I1** Sch. 7 para. 33 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
I2 Sch. 7 para. 33 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), **reg. 4(a)**

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