
Changes to legislation: There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Paragraph 45. (See end of Document for details)

SCHEDULES

SCHEDULE 7

IMPORT DUTY: CONSEQUENTIAL AMENDMENTS

PART 2

AMENDMENTS OF CEMA 1979

- 45 In section 51 (special provisions as to proof in Northern Ireland), in subsection (1), for “on their importation”, in both places, substitute “ by reference to their importation ”.

Commencement Information

- I1** Sch. 7 para. 45 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
I2 Sch. 7 para. 45 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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There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Paragraph 45.