

*Status: Point in time view as at 13/09/2018.*

*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 1

###### REPLACEMENT OF EU CUSTOMS DUTIES

- 1 (1) Any direct EU legislation, so far as imposing or otherwise applying in relation to any EU customs duty, that forms part of the law of the United Kingdom as a result of section 3 of the European Union (Withdrawal) Act 2018 (incorporation of direct EU legislation) ceases to have effect.
- (2) Nothing in—
- (a) any direct EU legislation, or
  - (b) section 4(1) of the European Union (Withdrawal) Act 2018 (saving for EU rights, powers, liabilities, obligations, restrictions, remedies and procedures),
- is to have effect in relation to import duty.
- (3) Part 1 of this Act—
- (a) contains provisions replacing EU customs duties,
  - (b) is not retained EU law, and
  - (c) so far as it contains powers to make or give regulations or public notices, enables provision to be made of a kind corresponding to that which could previously have been made by the legislation ceasing to have effect as a result of sub-paragraph (1).
- (4) In this paragraph—
- (a) any reference to EU customs duty includes any EU trade duty,
  - (b) the reference to EU trade duty is to anti-dumping duty, countervailing duty, safeguard duty and any duty imposed in consequence of an international dispute, and
  - (c) the reference to Part 1 of this Act does not include section 29 or this Schedule.

#### Commencement Information

- II** [Sch. 7 para. 1](#) in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

- 2 Provision relevant to the law relating to duties of customs and other customs matters is made by the European Union (Withdrawal) Act 2018: see, for example, section 2 of that Act (which, among other things, provides for CEMA 1979 to continue to have effect in the law of the United Kingdom).

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**Commencement Information**

**I2** [Sch. 7 para. 2](#) in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

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