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**Changes to legislation:** There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Paragraph 102. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 8

#### VAT AMENDMENTS CONNECTED WITH WITHDRAWAL FROM EU

#### PART 2

##### AMENDMENTS OF OTHER ENACTMENTS

##### *Consular Relations Act 1968*

- 102 (1) The Consular Relations Act 1968 is amended as follows.
- (2) In section 1 (application of Vienna Convention), in subsection (8A)—
- (a) for “10 or 15” substitute “ 1(1)(c) ”, and
  - (b) for “(acquisitions from other member States and importations from outside the European Union)” substitute “ (imposition of charge to value added tax on imported goods) ”.
- (3) In section 8 (refund of customs duty on hydrocarbon oils), in subsection (1), omit “or acquisition from another member State”.

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#### **Commencement Information**

- II** Sch. 8 para. 102 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Paragraph 102.