



Taxation (Cross-border Trade) Act 2018

2018 CHAPTER 22

PART 1

IMPORT DUTY

The charge to tax

1 Charge to import duty

A duty of customs (to be known as “import duty”) is charged in accordance with provision made by or under this Part by reference to the importation of chargeable goods into the United Kingdom.

Commencement Information

II S. 1 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

Status:

Point in time view as at 13/09/2018. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Section 1.