



# Taxation (Cross-border Trade) Act 2018

## 2018 CHAPTER 22

### PART 1

#### IMPORT DUTY

##### *The charge to tax*

#### 1 Charge to import duty

[<sup>F1</sup>(1)] 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.

[<sup>F2</sup>(2) Sections 30A and 30B make provision about the application of this Part to goods imported into the United Kingdom as a result of their entry into Northern Ireland.]

#### Textual Amendments

**F1** S. 1 renumbered as s. 1(1) (17.12.2020 for specified purposes) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), **ss. 2(2)(a)**, 11(1)(e) (with [Sch. 2 para. 7\(7\)-\(9\)](#))

**F2** S. 1(2) inserted (17.12.2020 for specified purposes) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), **ss. 2(2)(b)**, 11(1)(e) (with [Sch. 2 para. 7\(7\)-\(9\)](#))

#### Commencement Information

**I1** S. 1 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

**Status:**

Point in time view as at 17/12/2020. This version of this provision has been superseded.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.