



Taxation (Cross-border Trade) Act 2018

2018 CHAPTER 22

PART 1

IMPORT DUTY

Amount of import duty: the customs tariff, preferences, safeguarding etc

11 Quotas

- (1) Regulations may make provision for determining the amount of import duty applicable to any goods that are subject to a quota.
- (2) Goods are subject to a quota for the purposes of this section if—
 - (a) Her Majesty's government in the United Kingdom makes arrangements with the government of a country or territory outside the United Kingdom and the arrangements contain provision for the goods concerned to be subject to a quota, or
 - (b) the Treasury otherwise consider that it is appropriate for the goods concerned to be subject to a quota.
- (3) Regulations may make any provision that the person making them considers appropriate for the purposes of this section, including (for example)—
 - (a) provision specifying the factors by reference to which a quota is to be determined,
 - (b) provision imposing conditions subject to which a quota has effect,
 - (c) provision for a quota in respect of specified goods to be subject to a licensing or allocation system (see also subsection (4)), and
 - (d) any other provision in relation to the administration of a quota.
- (4) Regulations made under subsection (3) which make provision for a quota in respect of specified goods to be subject to a licensing or allocation system may include—
 - (a) provision authorising any public body to grant licences or determine a system for allocating the quotas,

Status: Point in time view as at 13/09/2018. This version of this provision has been superseded.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 11. (See end of Document for details)

- (b) provision specifying the cases in which a person is eligible to make use of a quota,
 - (c) provision specifying the conditions subject to which any person may make use of a quota (including provision for the giving of a guarantee of a specified amount),
 - (d) provision authorising the conditions to be imposed by a licence or other document,
 - (e) provision requiring the payment of fees by any person in connection with any application for a licence or an allocation, and
 - (f) provision generally in relation to the administration of the licensing or allocation system.
- (5) Any fees payable as a result of provision made under subsection (4)(e) must be paid into the Consolidated Fund.
- (6) The power to make regulations under this section providing for a quota in respect of specified goods to be subject to a licensing or allocation system is exercisable by the Secretary of State.
- (7) The power to make regulations under this section containing any other provision is exercisable by the Treasury; and, in considering what provision to include in the regulations, the Treasury must have regard to any recommendation made to them by the Secretary of State.

Commencement Information

II S. 11 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

Status:

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