



Taxation (Cross-border Trade) Act 2018

2018 CHAPTER 22

PART 1

IMPORT DUTY

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

12 Tariff suspension

- (1) The Treasury may by regulations make provision securing that, for a specified period, the rate of import duty applicable to specified goods is to be lower than the applicable rate in the customs tariff in its standard form.
- (2) The regulations must provide that (subject to any exceptions) the Secretary of State is obliged—
 - (a) to consider a request made by any person for goods to be specified goods for the purposes of the regulations, and
 - (b) to make recommendations to the Treasury about the request.
- (3) The regulations may—
 - (a) make provision for extending the specified period (including by means of a notice),
 - (b) impose conditions on the application of the lower rate, and
 - (c) make further provision about requests made to the Secretary of State (including provision about the form and contents of a request and the manner, and date by which, a request is to be made).
- (4) In this section the reference to the customs tariff in its standard form is to the tariff as it has effect without regard to any provision made under any of sections 9 to 11, sections 13 to 15 or section 19(4).
- (5) In considering what provision to include in any regulations under this section, the Treasury must have regard to any recommendation made to them by the Secretary of State.

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Section 12. (See end of Document for details)

Modifications etc. (not altering text)

- C1** S. 12 modified (31.12.2020) by [The Customs Tariff \(Suspension of Import Duty Rates\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1435\)](#), regs. 1(2), 2, 11, **Sch. paras. 1-3** (with reg. 1(4)); S.I. 2020/1643, reg. 2, Sch.
- C2** Ss. 9-15 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), 7; S.I. 2020/1643, reg. 2, Sch.
- C3** Ss. 9-15 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **13**; S.I. 2020/1643, reg. 2, Sch.

Commencement Information

- I1** S. 12 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
- I2** S. 12 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), **reg. 4(a)**

Status:

Point in time view as at 31/12/2020.

Changes to legislation:

There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Section 12.