



Taxation (Cross-border Trade) Act 2018

2018 CHAPTER 22

PART 1

IMPORT DUTY

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

13 Dumping of goods, foreign subsidies and increases in imports

- (1) Functions relating to import duty are conferred on the Trade Remedies Authority (“the TRA”) by—
 - (a) Schedule 4 (dumping and foreign subsidies causing injury to UK industry), and
 - (b) Schedule 5 (increased imports causing serious injury to UK producers).
- (2) If the Secretary of State accepts a recommendation by the TRA under provision made by or under Schedule 4 or 5 that an additional amount of import duty should be applicable to goods, the Secretary of State must by public notice make provision giving effect to the recommendation.
- (3) If the Secretary of State accepts a recommendation by the TRA under provision made by or under Schedule 5 that goods should be subject to a provisional tariff rate quota or a tariff rate quota, the Secretary of State must by public notice make provision for determining the amount of import duty applicable to the goods in order to give effect to the recommendation.
- (4) If the Secretary of State accepts a recommendation by the TRA under provision made by or under Schedule 4 or 5 that—
 - (a) the application of an additional amount of import duty to goods under this section should be suspended, varied or revoked, or
 - (b) the application of a quota to which goods are subject under this section should be suspended, varied or revoked,the Secretary of State must by public notice make provision giving effect to the recommendation.

Status: Point in time view as at 31/12/2020. This version of this provision has been superseded.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 13. (See end of Document for details)

- (5) The Secretary of State may make regulations containing any provision that the Secretary of State considers appropriate for the purposes of subsections (3) and (4) (b); and section 11(3)(a) to (d), (4) and (5) apply to regulations under this subsection as they apply to regulations under section 11(3).

Modifications etc. (not altering text)

- C1** S. 13 applied (6.3.2019) by [The Trade Remedies \(Dumping and Subsidisation\) \(EU Exit\) Regulations 2019 \(S.I. 2019/450\)](#), regs. 1(2), **97(1)** (with Pt. 13) (as amended (23.7.2019) by [The Trade Remedies \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1076\)](#), regs. 1, **11(2)**)
- 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. 13 in force at 4.3.2019 at 11:59 a.m. by S.I. 2019/429, **reg. 2** (with regs. 4-9)

Status:

Point in time view as at 31/12/2020. 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 13.