



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 [^{F1}decides] 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 [^{F2}the decision].
- (3) If the Secretary of State [^{F3}decides] 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 [^{F4}the decision].
- (4) If the Secretary of State [^{F5}decides] 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 [^{F6}the decision].

Status: Point in time view as at 25/08/2023. This version of this provision has been superseded.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).

Textual Amendments

- F1** Word in s. 13(2) substituted (25.8.2023) by Finance (No. 2) Act 2023 (c. 30), **Sch. 19 paras. 15(a)(i)**, 17(2); S.I. 2023/918, reg. 2 (with reg. 3)
- F2** Words in s. 13(2) substituted (25.8.2023) by Finance (No. 2) Act 2023 (c. 30), **Sch. 19 paras. 15(a)(ii)**, 17(2); S.I. 2023/918, reg. 2 (with reg. 3)
- F3** Word in s. 13(3) substituted (25.8.2023) by Finance (No. 2) Act 2023 (c. 30), **Sch. 19 paras. 15(b)(i)**, 17(2); S.I. 2023/918, reg. 2 (with reg. 3)
- F4** Words in s. 13(3) substituted (25.8.2023) by Finance (No. 2) Act 2023 (c. 30), **Sch. 19 paras. 15(b)(ii)**, 17(2); S.I. 2023/918, reg. 2 (with reg. 3)
- F5** Word in s. 13(4) substituted (25.8.2023) by Finance (No. 2) Act 2023 (c. 30), **Sch. 19 paras. 15(c)(i)**, 17(2); S.I. 2023/918, reg. 2 (with reg. 3)
- F6** Words in s. 13(4) substituted (25.8.2023) by Finance (No. 2) Act 2023 (c. 30), **Sch. 19 paras. 15(c)(ii)**, 17(2); S.I. 2023/918, reg. 2 (with reg. 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.
- C4** S. 13(3) applied (2.3.2022) by The Trade Remedies (Review and Reconsideration of Transitioned Trade Remedies) Regulations 2022 (S.I. 2022/113), regs. 1(1), **17(a)** (with reg. 3)

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 25/08/2023. 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.