



Taxation (Cross-border Trade) Act 2018

2018 CHAPTER 22

PART 1

IMPORT DUTY

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

14 Increases in imports or changes in price of agricultural goods

- (1) The Treasury may by regulations make provision for an additional amount of import duty to be applicable to specified agricultural goods, or a specified description of agricultural goods, if—
 - (a) the volume of imports of the specified goods, or goods of the specified description, into the United Kingdom during a specified period exceeds a specified trigger level, or
 - (b) the import price of the goods has fallen below a specified trigger price.
- (2) The regulations may (among other things) make provision—
 - (a) limiting the period for which an additional amount of import duty is applicable;
 - (b) for the suspension of the application of an additional amount of import duty;
 - (c) requiring the giving of a guarantee in respect of an additional amount of import duty which is potentially applicable to goods, where the representative price for the goods has fallen below the specified trigger price and the import price of the goods is higher than that representative price;
 - (d) specifying the representative price for goods or a description of goods, (whether by a formula or otherwise) and providing for representative prices to be adjusted (whether by a formula or otherwise).
- (3) The power of the Treasury to make regulations under this section is exercisable only on the recommendation of the Secretary of State.