



Taxation (Cross-border Trade) Act 2018

2018 CHAPTER 22

PART 1

IMPORT DUTY

Amount of import duty: supplementary

17 Place of origin of chargeable goods

- (1) This section makes provision for determining the place of origin of chargeable goods for the purposes of this Part.
- (2) Goods are to be regarded as originating from a country or territory if they are wholly obtained in the country or territory.
- (3) If goods are obtained in two or more countries or territories, the goods are to be regarded as originating from the last country or territory in which substantial processing of them has taken place that is economically justified.
- (4) Processing of any goods is to be regarded as substantial only if—
 - (a) it results in the manufacture of a new product or represents an important stage of manufacture, and
 - (b) it takes place in an undertaking equipped for the purpose.
- (5) It is for the person making a Customs declaration to show that goods originate from a particular country or territory.
- (6) The Treasury may by regulations make provision for the purposes of this section, including (for example) provision—
 - (a) for determining what constitutes, or does not constitute, processing that is economically justified,
 - (b) for determining what constitutes, or does not constitute, an important stage of manufacture,

Changes to legislation: There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Section 17. (See end of Document for details)

- (c) as to cases in which goods are, or are not, to be regarded as originating from a country or territory, and
 - (d) as to the evidence which is to be required, or is to be sufficient, for the purpose of showing that goods originate from a particular country or territory.
- (7) In relation to any case where the applicable rate of import duty is determined under section 9 or 10 (preferences), the provision that may be made by regulations under subsection (6) includes—
- (a) provision for the place of origin of the goods to be determined in accordance with the regulations,
 - (b) provision for regarding goods exported by or on behalf of persons approved in accordance with the regulations as originating from a country or territory or for regarding only goods exported by or on behalf of approved persons as originating from a country or territory,
 - (c) provision for different categories of approved persons,
 - (d) provision requiring the Treasury to publish a list of persons who are for the time being approved persons and information about the category of approval, and
 - (e) other provision about approved persons.
- (8) The power to make regulations under this section is exercisable only on the recommendation of the Secretary of State.

Modifications etc. (not altering text)

- C1** S. 17 applied (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.
 - C2** S. 17 applied (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.
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Commencement Information

- I1** S. 17 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
- I2** S. 17 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Section 17.