



# Taxation (Cross-border Trade) Act 2018

## 2018 CHAPTER 22

### PART 1

#### IMPORT DUTY

##### *Reliefs*

#### 19 Reliefs

- (1) The Treasury may by regulations make provision for full or partial relief from a liability to import duty.
- (2) The regulations may provide for the relief to be given by reference to any factor, for example—
  - (a) the nature or origin of goods or anything else by reference to which goods are classified in the customs tariff,
  - (b) anything in the customs tariff by reference to which the amount of import duty applicable to goods is determined,
  - (c) the purposes for which goods are imported,
  - (d) the person by whom, or for whose benefit, goods are imported, and
  - (e) the circumstances in which goods are imported.
- (3) The regulations may provide for a relief to be conditional on (among other things) the export of goods in accordance with the applicable export provisions.
- (4) In the case of goods that are declared for an authorised use procedure or temporary admission procedure, the Treasury—
  - (a) must exercise the power to make regulations under this section so as to secure that the rate of import duty applicable to the goods is lower than the applicable rate in the customs tariff in its standard form, and
  - (b) may secure that result by amending the customs tariff.
- (5) If the regulations provide for partial relief in respect of goods declared for a temporary admission procedure, the regulations must secure that—

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*Status: This is the original version (as it was originally enacted).*

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- (a) the partial relief operates by way of additional charges to import duty by reference to any period during which the procedure has effect, and
  - (b) the total of the additional charges does not exceed the amount of the liability in the absence of the partial relief.
- (6) If the regulations provide for partial relief in any other case, the regulations may make provision corresponding to that mentioned in subsection (5)(a) and (b).
- (7) The reference in this section 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 15 (preferential rates, quotas, tariff suspension, safeguarding, etc).