



Taxation (Cross-border Trade) Act 2018

2018 CHAPTER 22

PART 1

IMPORT DUTY

The charge to tax

2 Chargeable goods

Goods are “chargeable goods” for the purposes of this Part unless they are domestic goods.

Commencement Information

II [S. 2](#) in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)

Status:

Point in time view as at 04/03/2019. This version of this provision has been superseded.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 2.