



# Taxation (Cross-border Trade) Act 2018

## 2018 CHAPTER 22

### PART 1

#### IMPORT DUTY

#### *Supplementary*

#### **30 General provision for the purposes of import duty**

The Treasury may by regulations—

- (a) make provision supplementing provision made in relation to import duty by or under this Part or any other enactment, or
- (b) make other provision generally for the purposes of import duty.

#### **Commencement Information**

- I1** S. 30 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
- I2** S. 30 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 30.