



# Taxation (Cross-border Trade) Act 2018

## 2018 CHAPTER 22

### PART 1

#### IMPORT DUTY

*[<sup>F1</sup>Northern Ireland*

#### **[<sup>F1</sup>30B Duty under section 30A(3): supplementary**

- (1) The Treasury may by regulations provide that, in relation to goods of a specified description, the following matters are to be determined in accordance with provision made by or under this Act (instead of in accordance with Union customs legislation)—
  - (a) whether goods in particular circumstances are chargeable to duty under section 30A(3);
  - (b) the amount of duty charged under that subsection;
  - (c) such other matters relating to the charging of duty under that subsection as may be specified.
- (2) Regulations under subsection (1) may specify a description of goods by reference to any matter or circumstance (including, for example, any matter or circumstance relating to any person concerned with the importation of such goods).
- (3) The Treasury may by regulations make provision generally for the purposes of duty under section 30A(3).
- (4) The following are examples of provision that regulations under subsection (3) may make for the purposes of that duty—
  - (a) provision about reliefs, repayment and remission in relation to duty under section 30A(3) (including provision for the recovery of amounts where any condition in connection with any relief, repayment or remission is not met);
  - (b) provision about (including provision modifying) the application of provision made by or under the customs and excise Acts (including provision made by or under this Act) to duty under section 30A(3) or to goods imported into the United Kingdom as a result of their entry into the Northern Ireland;

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*Changes to legislation: There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Section 30B. (See end of Document for details)*

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- (c) provision supplementing or modifying provisions of Union customs legislation that apply to that duty or to those goods.]

**Textual Amendments**

- F1** Ss. 30A-30C and cross-heading inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), [ss. 2\(4\)](#), [11\(1\)\(e\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), [reg. 9](#)

**Modifications etc. (not altering text)**

- C1** [Pt. 1](#) applied (31.1.2024) by [S.I. 2020/1605](#), [reg. 25A](#) (as inserted by [The Taxation \(Cross-border Trade\) \(Miscellaneous Amendments\) Regulations 2024 \(S.I. 2024/12\)](#), [regs. 1\(2\)](#), [3\(3\)](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Section 30B.