



Taxation (Cross-border Trade) Act 2018

2018 CHAPTER 22

PART 1

IMPORT DUTY

[^{F1}Northern Ireland

[^{F1}30C Duty on potentially imported goods

- (1) A duty of customs is charged on the removal of goods to Great Britain from Northern Ireland if the goods are not qualifying Northern Ireland goods.
- (2) A duty of customs is charged on the removal of other goods to Great Britain from Northern Ireland if the main purpose, or one of the main purposes, of the removal is to—
 - (a) avoid any other duty chargeable as a result of this Act, or
 - (b) avoid any obligation in connection with such a duty.
- (3) The relevant import duty provisions apply for the purposes of duty charged under this section as if—
 - (a) any reference to chargeable goods were to goods removed to Great Britain from Northern Ireland,
 - (b) any reference to the importation of goods were to their removal to Great Britain from Northern Ireland,
 - (c) in section 6(2), for “the United Kingdom” there were substituted “ Great Britain ”, and
 - (d) in section 16(2), for “export to the United Kingdom” there were substituted “ removal to Great Britain ”.
- (4) A provision is a “relevant import duty provision” if it is provision made by or under any of sections 3 to 28 and 34 and Schedules 1 to 6.
- (5) The Treasury may by regulations make provision generally for the purposes of duty under this section.

Status: Point in time view as at 31/01/2024.

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

- (6) The following are examples of provision that regulations under subsection (5) may make for the purposes of that duty—
- (a) that subsection (1) does not apply to goods of a specified description (and if it does not, whether such goods are to be treated as “other goods” for the purposes of subsection (2));
 - (b) that subsection (3) does not apply, to such extent as may be specified, to goods of a specified description;
 - (c) that any reference in this Part to Great Britain is to be treated as including the territorial sea, or any specified area of the territorial sea, of the United Kingdom;
 - (d) 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 this section or to goods removed from Northern Ireland to Great Britain;
 - (e) provision imposing checks, controls or administrative processes in connection with the removal of goods to Great Britain from Northern Ireland (and such checks, controls and processes may be imposed for any purpose in connection with duty under this section despite any provision of any enactment whenever passed);
 - (f) provision regulating the unloading, landing, movement and removal of goods on their removal to Great Britain from Northern Ireland (including provision restricting the places in which such goods may enter Great Britain).
- (7) Regulations under this section that specify a description of goods may do so by reference to any matter or circumstance (including, for example, any matter or circumstance relating to any person concerned with the removal of such 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\(3\)](#))
- C2** S. 30C(1) excluded (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), [18](#); [S.I. 2020/1643](#), reg. 2, Sch.
- C3** S. 30C(3) excluded (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), [19](#); [S.I. 2020/1643](#), reg. 2, Sch.
- C4** S. 30C(3) applied (31.1.2024) by [S.I. 2018/1248](#), [reg. 4\(3C\)\(c\)](#) (as substituted by [The Taxation \(Cross-border Trade\) \(Miscellaneous Amendments\) Regulations 2024 \(S.I. 2024/12\)](#), regs. 1(2), [2\(2\)](#) (with reg. 1(3)))

Status:

Point in time view as at 31/01/2024.

Changes to legislation:

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