



Taxation (Cross-border Trade) Act 2018

2018 CHAPTER 22

PART 1

IMPORT DUTY

Regulations etc

[^{F1}32A Reference documents

- (1) This section applies where regulations made under any of sections 8 to 19 make provision by reference to a document.
- (2) The reference is to be construed—
 - (a) as a reference to the document as modified by notice by the appropriate authority from time to time;
 - (b) if the appropriate authority declares by notice that the document is replaced by another document, as a reference to that other document.
- (3) Subsection (2) does not apply to the extent that the effect of the modification or replacement of the document would be to alter the amount of import duty applicable under this Part to any goods.
- (4) A notice under this section must be published in such manner as the authority issuing it considers appropriate.
- (5) Section 32(10) applies to a notice under this section as it applies to a public notice.
- (6) In this section—

“appropriate authority”, in relation to regulations that make provision by reference to a document, means the person who made the regulations;

“modified” means amended, added to or omitted from.]

Changes to legislation: There are currently no known outstanding effects for the
Taxation (Cross-border Trade) Act 2018, Section 32A. (See end of Document for details)

Textual Amendments

F1 S. 32A inserted (24.2.2022) by [Finance Act 2022 \(c. 3\)](#), **s. 75**

Changes to legislation:

There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Section 32A.