



# Taxation (Cross-border Trade) Act 2018

## 2018 CHAPTER 22

### PART 1

#### IMPORT DUTY

##### *Interpretation etc*

#### **38 Table of definitions**

The following table sets out some of the expressions used in this Part, showing where they are defined or otherwise explained—

acceptance (of a Customs declaration)	paragraphs 11(2) and 13(4) of Schedule 1
the applicable export provisions	section 35
approved guarantee (in relation to goods declared for the free-circulation procedure)	section 37(1)
arrangements	section 37(1)
an authorised use procedure	paragraph 13 of Schedule 2
CEMA 1979	section 37(1)
chargeable goods	section 2
control of HMRC officer	section 37(7)
Customs agent	section 21
Customs procedures	section 3
customs tariff	section 8
directions	section 37(1)
domestic goods	section 33

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*Status: Point in time view as at 04/03/2019. This version of this provision has been superseded.*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 38. (See end of Document for details)*

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export (time of)	section 5 of CEMA 1979
the free-circulation procedure	section 3
guarantee	section 37(1)
HMRC	section 37(1)
HMRC Commissioners	section 37(1)
HMRC officer	section 37(1)
import (time of)	section 5 of CEMA 1979
import duty	section 1
an inward processing procedure	paragraphs 9 and 11 of Schedule 2
notice (except in the expression “public notice”)	section 37(1)
origin (of goods)	section 17
person making a Customs declaration	section 37(8)
presented to Customs on export	section 34(3)
presented to Customs on import	section 34(1) and (2)
processing (of goods)	section 37(4)
public notice	section 37(5)
rate of duty	section 37(2)
special Customs procedure	section 3
specified (in relation to regulations or public notices)	section 37(1)
a storage procedure	paragraph 2 of Schedule 2
subordinate legislation	section 37(1)
a temporary admission procedure	paragraph 15 of Schedule 2
territory outside the United Kingdom (and related expressions)	section 37(6)
the TRA	section 13
a transit procedure	paragraph 5 of Schedule 2
value (of chargeable goods)	section 16
wholly obtained (in the case of goods)	section 37(3)
the WTO	section 37(1)

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**Commencement Information**

**II** [S. 38](#) 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 38.