



Taxation (Cross-border Trade) Act 2018

2018 CHAPTER 22

PART 2

EXPORT DUTY

40 Regulations under section 39: supplementary

- (1) Regulations under section 39 are to be made by statutory instrument.
- (2) A statutory instrument containing—
 - (a) the first regulations under that section, or
 - (b) any other regulations under that section the effect of which is an increase in the amount of export duty payable,must be laid before the House of Commons, and, unless approved by that House before the end of the period of 28 days beginning with the date on which the instrument is made, ceases to have effect at the end of that period.
- (3) The fact that a statutory instrument ceases to have effect as a result of subsection (2) does not affect—
 - (a) anything previously done under the instrument, or
 - (b) the making of a new statutory instrument.
- (4) In calculating the period for the purposes of subsection (2), no account is to be taken of any time—
 - (a) during which Parliament is dissolved or prorogued, or
 - (b) during which the House of Commons is adjourned for more than 4 days.
- (5) A statutory instrument containing regulations under section 39 other than regulations to which subsection (2) applies is subject to annulment in pursuance of a resolution of the House of Commons.
- (6) Any power to make regulations under section 39 may be exercised—

Status: This is the original version (as it was originally enacted).

- (a) either in relation to all cases to which the power extends, or in relation to those cases subject to specified exceptions, or in relation to any specified case or description of case, or
 - (b) so as to make different provision for different purposes or areas.
- (7) Any power to make regulations under section 39 includes—
- (a) power conferring a discretion on any specified person to do anything under, or for the purposes of, the regulations,
 - (b) power to make provision by reference to things specified in a notice published in accordance with the regulations,
 - (c) power to make supplementary, incidental and consequential provision, and
 - (d) power to make transitional or transitory provision and savings.