



Taxation (Cross-border Trade) Act 2018

2018 CHAPTER 22

PART 4

EXCISE DUTIES

49 Sections 44 to 48: interpretation

In sections 44 to 48—

“excise duty” means any excise duty under—

- (a) the Alcoholic Liquor Duties Act 1979,
- (b) the Hydrocarbon Oil Duties Act 1979, or
- (c) the Tobacco Products Duty Act 1979, and

“HMRC Commissioners” means the Commissioners for Her Majesty's Revenue and Customs.

Status:

Point in time view as at 13/09/2018. This version of this provision has been superseded.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 49.