



Taxation (Cross-border Trade) Act 2018

2018 CHAPTER 22

PART 5

OTHER PROVISION CONNECTED WITH WITHDRAWAL FROM EU

53 Meaning of “excise duty”

In this Part “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.