



# Taxation (Cross-border Trade) Act 2018

## 2018 CHAPTER 22

### PART 6

#### FINAL PROVISIONS

#### **55 Single United Kingdom customs territory**

- (1) It shall be unlawful for Her Majesty's Government to enter into arrangements under which Northern Ireland forms part of a separate customs territory to Great Britain.
- (2) For the purposes of this section "customs territory" shall have the same meaning as in the General Agreement on Tariffs and Trade 1947 as amended.