



# Taxation (Cross-border Trade) Act 2018

## 2018 CHAPTER 22

### PART 6

#### FINAL PROVISIONS

#### **56 Consequential and transitional provision**

- (1) The appropriate Minister may by regulations made by statutory instrument make such provision as the appropriate Minister considers appropriate in consequence of this Act.
- (2) The power to make regulations under subsection (1) may (among other things) be exercised by amending or repealing any Act of Parliament other than this Act or one passed after the end of the Session in which this Act is passed.
- (3) The power to make regulations under subsection (1) includes power to make transitional or transitory provision and savings.
- (4) The appropriate Minister may by regulations made by statutory instrument make such transitional, transitory or saving provision as the appropriate Minister considers appropriate in connection with the coming into force of any provision of this Act.
- (5) In this section “the appropriate Minister” means—
  - (a) in any case where the provision relates to any provision mentioned in section 57(2), the Secretary of State or the Treasury, and
  - (b) in any other case, the Treasury.
- (6) Any power to make regulations under this section may be exercised so as to make different provision for different purposes or areas.
- (7) Any power to make regulations under this section 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, and
  - (c) power to make supplementary, incidental and consequential provision.

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*Changes to legislation: There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Section 56. (See end of Document for details)*

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- (8) A statutory instrument containing regulations under subsection (1) that amends or repeals any Act of Parliament 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.
- (9) The fact that a statutory instrument ceases to have effect as mentioned in subsection (8) does not affect—
- (a) anything previously done under the instrument, or
  - (b) the making of a new statutory instrument.
- (10) In calculating the period for the purposes of subsection (8), 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.
- (11) A statutory instrument containing regulations under subsection (1) to which subsection (8) does not apply is subject to annulment in pursuance of a resolution of the House of Commons.
- (12) If—
- (a) a statutory instrument contains provision relating to excise duty under subsection (1) and provision relating to excise duty under another enactment (and “excise duty” has the same meaning in this paragraph as in Part 5), and
  - (b) the Parliamentary procedure applicable to a statutory instrument containing provision under the other enactment does not require House of Commons approval (within the meaning of section 48(7)),
- the only Parliamentary procedure that is to apply to the instrument mentioned in paragraph (a) is that given by this section.
- (13) After it is established, the appropriate Minister must consult the Trade Remedies Authority before including in regulations under this section provision relating to Schedule 4 or 5.

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Section 56.