



Taxation (Cross-border Trade) Act 2018

2018 CHAPTER 22

PART 6

FINAL PROVISIONS

57 Commencement

- (1) The following provisions come into force on the day on which this Act is passed—
 - (a) Part 1 (other than the provisions mentioned in subsection (2)) so far as making provision for anything to be done by regulations or public notice,
 - (b) Part 2,
 - (c) sections 44 to 46 and sections 48 and 49,
 - (d) Part 5, and
 - (e) this Part.
- (2) The following provisions come into force on such day as the Secretary of State may by regulations under this section appoint—
 - (a) section 10 and Schedule 3 (import duty: preferential rates given unilaterally),
 - (b) section 13 and Schedules 4 and 5 (import duty: dumping of goods, foreign subsidies, etc),
 - (c) section 15 (import duty: international disputes etc), and
 - (d) paragraph 1 of Schedule 7 (replacement of EU customs duties) so far as relating to EU trade duties.
- (3) The remaining provisions of this Act come into force on such day as the Treasury may by regulations under this section appoint.
- (4) Any power of the Treasury or Secretary of State to appoint a day under this section includes—
 - (a) a power to appoint different days for different purposes or areas, and
 - (b) a power to appoint a time on a day if the person exercising the power considers it appropriate to do so (including a time that has effect by reference to the coming into force of any other enactment).

Status: This is the original version (as it was originally enacted).

(5) Regulations under this section are to be made by statutory instrument.