



Taxation (Cross-border Trade) Act 2018

2018 CHAPTER 22

PART 1

IMPORT DUTY

Amount of import duty: the customs tariff, preferences, safeguarding etc

8 The customs tariff

- (1) The Treasury must make regulations establishing, and maintaining in force, a system which—
 - (a) classifies goods according to their nature, origin or any other factor,
 - (b) gives codes to the goods as so classified,
 - (c) specifies the rate of import duty applicable to goods falling within those codes (whether by a formula or otherwise), and
 - (d) contains rules for determining the amount of import duty applicable to those goods.
- (2) This system is referred to in this Part as the customs tariff.
- (3) The customs tariff may provide for the amount of any import duty applicable to any goods falling within any code to be determined by reference to either or both of the following—
 - (a) the value of the goods, and
 - (b) the weight or volume of the goods or any other measure of their quantity or size.
- (4) The customs tariff may include provision as to the meaning of any expression used in it.
- (5) In considering the rate of import duty that ought to apply to any goods in a standard case, the Treasury must have regard to—
 - (a) the interests of consumers in the United Kingdom,
 - (b) the interests of producers in the United Kingdom of the goods concerned,

Changes to legislation: There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Section 8. (See end of Document for details)

- (c) the desirability of maintaining and promoting the external trade of the United Kingdom,
 - (d) the desirability of maintaining and promoting productivity in the United Kingdom, and
 - (e) the extent to which the goods concerned are subject to competition.
- (6) In considering the rate of import duty that ought to apply to any goods in a standard case, the Treasury must also have regard to any recommendation about the rate made to them by the Secretary of State.
- (7) In considering what recommendation to make, the Secretary of State must have regard to the matters set out in subsection (5)(a) to (e).
- (8) In this section “a standard case” means a case other than one to which any of sections 9 to 15 or 19(4) apply (preferential rates, quotas, tariff suspension, safeguarding, etc).

Commencement Information

- I1** S. 8 in force for specified purposes at 13.9.2018, see s. 57(1)(a)
- I2** S. 8 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

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