



# Taxation (Cross-border Trade) Act 2018

## 2018 CHAPTER 22

### PART 1

#### IMPORT DUTY

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

#### **9 Preferential rates: arrangements with countries or territories outside UK**

(1) If—

- (a) Her Majesty's government in the United Kingdom makes arrangements with the government of a country or territory outside the United Kingdom, and
  - (b) the arrangements contain provision for the rate of import duty applicable to goods, or any description of goods, originating from the country or territory to be lower than the applicable rate in the customs tariff in its standard form,
- the Treasury may make regulations to give effect to the provision made by the arrangements (whether by amending the customs tariff or otherwise).

(2) The reference here to the customs tariff in its standard form is to the tariff as it has effect without regard to any provision made under any of sections 10 to 15 or section 19(4).

(3) The power of the Treasury to make regulations under this section is exercisable only on the recommendation of the Secretary of State.

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#### **Modifications etc. (not altering text)**

- C1** S. 9(1)(b) modified (16.12.2020) by [The Taxation Cross-border Trade \(Special Procedures Supplementary and General Provision etc.\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1439\)](#), regs. 1(3)(d), 6

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#### **Commencement Information**

- I1** S. 9 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

**Status:**

Point in time view as at 17/12/2020. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Section 9.