
STATUTORY INSTRUMENTS

2020 No. 1439

The Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020

Modification of the Taxation (Cross-border Trade) Act 2018

6.—(1) This regulation applies where the arrangements mentioned in section 9(1)(a) of the Act are continuity arrangements.

(2) Section 9(1)(b) of the Act has effect as if the reference to provision for the rate of import duty applicable to goods, or any description of goods, to be lower than the applicable rate in the customs tariff in its standard form includes provision—

- (a) that is expressed by reference to a method of calculation that is different from that used to determine the applicable rate in the customs tariff in its standard form; and
- (b) as a result of which, the amount of import duty applicable to particular goods, or goods of a particular description, may in some cases be more than the amount of import duty applicable under the customs tariff in its standard form.

(3) For the purposes of this regulation, arrangements mentioned in section 9(1)(a) of the Act are continuity arrangements if, immediately before IP completion day, the country or territory outside the United Kingdom with the government of which the arrangements were made and the European Union were signatories to an international trade agreement.

(4) In this regulation—

“international trade agreement” means—

- (a) an agreement that is or was notifiable under paragraph 7(a) of Article XXIV of the General Agreement on Tariffs and Trade 1994, part of Annex 1A to the WTO Agreement (as modified from time to time), or
- (b) an international agreement that relates to trade in goods, other than an agreement falling within sub-paragraph (a);

“the WTO Agreement” means the agreement establishing the WTO signed at Marrakesh on 15 April 1994^{M1}.

Commencement Information

II Reg. 6 in force at 16.12.2020, see [reg. 1\(3\)\(d\)](#)

Marginal Citations

M1 Available from: https://www.wto.org/english/docs_e/legal_e/legal_e.htm.

Changes to legislation:

There are currently no known outstanding effects for the The Taxation Cross-border Trade (Special Procedures Supplementary and General Provision etc.) (EU Exit) Regulations 2020, Section 6.