
Changes to legislation: Taxation (Cross-border Trade) Act 2018, Paragraph 19 is up to date with all changes known to be in force on or before 22 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 7

IMPORT DUTY: CONSEQUENTIAL AMENDMENTS

PART 2

AMENDMENTS OF CEMA 1979

- 19 (1) Section 27 (officers' powers of boarding) is amended as follows.
- (2) In subsection (1)—
- (a) in the opening words, for “a vehicle” substitute “ any other vehicle ”,
 - (b) after paragraph (b) insert—
“*(ba)* within a railway customs area,”
 - (c) in paragraph (e), for “transit shed,” substitute “ temporary storage facility,
”, and
 - (d) in the words after paragraph (f), for “the ship, aircraft or vehicle” substitute
“ the vehicle ”.
- (3) Omit subsection (1A).

Commencement Information

- I1** Sch. 7 para. 19 in force for specified purposes at 13.9.2018, see [s. 57\(1\)\(a\)](#)
- I2** Sch. 7 para. 19 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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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 13(1)(c) and word inserted by [2023 c. 30 Sch. 20 para. 1\(2\)\(b\)](#)
- Sch. 7 para. 158(2)(e)(f) inserted by [S.I. 2022/109 reg. 5\(3\)\(c\)](#) (This amendment not applied to legislation.gov.uk. The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)