
STATUTORY INSTRUMENTS

2022 No. 109

The Customs (Amendment) (EU Exit) Regulations 2022

Amendments to the Taxation (Cross-border Trade) Act 2018

5.—(1) Schedule 7 (import duty: consequential amendments) to the Taxation (Cross-border Trade) Act 2018 is amended as follows.

(2) Omit paragraph 90 (repeal of section 119 of CEMA 1979⁽¹⁾).

(3) in paragraph 158(2) (application of CEMA 1979 in connection with duty under section 30C⁽²⁾)—

(a) in the words before paragraph (a), after “as if” insert, “other than references in section 63”;

(b) omit the “and” after sub-paragraph (c);

(c) after sub-paragraph (d) insert—

“(e) the reference in section 36(1) to the United Kingdom were to Great Britain,
and

(f) the second reference in section 67(1) to the United Kingdom were to Great Britain.”.

(1) Schedule 7 apart from paragraph 90 was commenced by [S.I. 2020/1642 \(C. 49\)](#).

(2) Section 30C was inserted by section 2(4) of the Taxation (Post-transition Period) Act 2020.