



Taxation (Cross-border Trade) Act 2018

2018 CHAPTER 22

PART 1

IMPORT DUTY

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

15 International disputes etc

(1) If—

- (a) a dispute or other issue has arisen between Her Majesty's government in the United Kingdom and the government of a country or territory, and
- (b) Her Majesty's government in the United Kingdom [^{F1}considers that (having regard to the matters set out in section 28 and any other relevant matters) it is appropriate] to deal with the issue by varying the amount of import duty in the case of goods, or a description of goods, originating from the country or territory,

the Secretary of State may make regulations varying the amount of import duty applicable to the goods or the description of goods.

(2) In exercising the power to make the regulations in the case of a dispute affecting any goods, the Secretary of State must secure that the amount of import duty payable in that case takes account of any additional amount of import duty which—

- (a) is payable under section 13 as a result of the goods being subsidised, or
- (b) would have been so payable had an undertaking not been accepted in respect of the goods.

Textual Amendments

F1 Words in s. 15(1)(b) substituted (22.7.2020) by [Finance Act 2020 \(c. 14\), s. 97](#)

Changes to legislation: Taxation (Cross-border Trade) Act 2018, Section 15 is up to date with all changes known to be in force on or before 14 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](#)

Modifications etc. (not altering text)

- C1** Ss. 9-15 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), 7; [S.I. 2020/1643](#), reg. 2, Sch.
- C2** Ss. 9-15 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), 13; [S.I. 2020/1643](#), reg. 2, Sch.
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Commencement Information

- I1** S. 15 in force at 23.1.2019 by [S.I. 2019/69](#), **reg. 2**
- I2** S. 15 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), **reg. 4(a)**

Changes to legislation:

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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.)