



# Taxation (Cross-border Trade) Act 2018

## 2018 CHAPTER 22

### PART 1

#### IMPORT DUTY

##### *The charge to tax*

## 2 Chargeable goods

[<sup>F1</sup>(1)] Goods are “chargeable goods” for the purposes of this Part unless they are domestic goods.

[<sup>F2</sup>(2) But subsection (1) is subject to section 30A(4) (importation of goods: Northern Ireland).]

### Textual Amendments

- F1** S. 2 renumbered as s. 2(1) (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), **ss. 2(3)(a)**, 11(1)(e) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 9
- F2** S. 2(2) inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), **ss. 2(3)(b)**, 11(1)(e) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 9

### Modifications etc. (not altering text)

- C1** Pt. 1 applied (31.12.2020) by [The Customs Transit Procedures \(EU Exit\) Regulations 2018 \(S.I. 2018/1258\)](#), art. 1(2), **Sch. 2 para. 25(2)**; [S.I. 2020/1643](#), reg. 2, Sch.
- C2** Pt. 1 applied (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by 1994 c. 23, Sch. 9ZB para. 1(3)(4) (as inserted by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), **Sch. 2 para. 2** (with s. 3(4), [Sch. 2 para. 7\(7\)-\(10\)](#)); [S.I. 2020/1642](#), reg. 9)

### Commencement Information

- I1** S. 2 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

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**Changes to legislation:** Taxation (Cross-border Trade) Act 2018, Section 2 is up to date with all changes known to be in force on or before 06 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](#)

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<b>I2</b> S. 2 in force at 31.12.2020 in so far as not already in force by <a href="#">S.I. 2020/1642</a> , <b>reg. 4(a)</b>
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**Changes to legislation:**

Taxation (Cross-border Trade) Act 2018, Section 2 is up to date with all changes known to be in force on or before 06 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.

[View outstanding changes](#)

**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.)