



Taxation (Cross-border Trade) Act 2018

2018 CHAPTER 22

PART 6

FINAL PROVISIONS

55 Single United Kingdom customs territory

- (1) It shall be unlawful for Her Majesty's Government to enter into arrangements under which Northern Ireland forms part of a separate customs territory to Great Britain.
- (2) For the purposes of this section “customs territory” shall have the same meaning as in the General Agreement on Tariffs and Trade 1947 as amended.

Changes to legislation:

There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Section 55.