

2020 No. 97 (C. 10)

EXITING THE EUROPEAN UNION

CUSTOMS

**The Taxation (Cross-border Trade) Act 2018 (Appointed Day
No. 7 and Transitory Provisions) (EU Exit) Regulations 2020**

Made - - - -

28th January 2020

The Secretary of State makes the following Regulations in exercise of the powers conferred by sections 56(4) and 57 of the Taxation (Cross-border Trade) Act 2018(a).

Citation

1. These Regulations may be cited as the Taxation (Cross-border Trade) Act 2018 (Appointed Day No. 7 and Transitory Provisions) (EU Exit) Regulations 2020.

Interpretation

2. In these Regulations—

“the Act” means the Taxation (Cross-border Trade) Act 2018;

“the TRA” means the Trade Remedies Authority upon which functions relating to import duty are conferred by Schedules 4 and 5 of the Act in accordance with section 13(1) of the Act.

Appointed day

3. The day appointed for the coming into force of paragraph 22 of Schedule 4, and paragraph 22 of Schedule 5, to the Act is 30th January 2020.

Transitory provisions

4. The provisions of the Act commenced by regulation 3 have effect subject to the transitory provisions set out in the Schedule until the date on which the TRA is established.

Signed by authority of the Secretary of State for International Trade

28th January 2020

Conor Burns
Minister of State for Trade Policy
Department for International Trade

(a) 2018 c. 22. Section 56(5)(a) defines “the appropriate Minister” to include the Secretary of State for the purpose of making regulations under section 56(4) relating to any provision in Schedules 4 and 5 to that Act. Section 57(5) requires regulations made under section 57 to be made by statutory instrument.

SCHEDULE

Regulation 4

Transitory provisions

Modification of paragraph 22 of Schedule 4 to the Act

1. Paragraph 22 of Schedule 4 to the Act (variation or revocation following an international dispute decision) has effect as if—

- (a) in sub-paragraph (1)—
 - (i) in paragraph (a), for “the TRA recommending to the Secretary of State” there were substituted “the Secretary of State making a preliminary decision”;
 - (ii) for paragraph (b) there were substituted—
“(b) the Secretary of State deciding to give effect to such a preliminary decision.”;
- (b) in sub-paragraph (2), for paragraph (a) there were substituted—
“(a) provide for the Secretary of State to investigate certain matters for the purposes of determining whether to make a preliminary decision;”;
- (c) in sub-paragraph (4)—
 - (i) in the words before paragraph (a), for “accepts a recommendation” there were substituted “decides to give effect to a preliminary decision”;
 - (ii) for paragraph (a) there were substituted—
“(a) must publish notice of the preliminary decision and of the decision to give effect to it,”.

Modification of paragraph 22 of Schedule 5 to the Act

2. Paragraph 22 of Schedule 5 to the Act (variation or revocation following an international dispute decision) has effect as if—

- (a) in sub-paragraph (1)—
 - (i) in paragraph (a), for “the TRA recommending to the Secretary of State” there were substituted “the Secretary of State making a preliminary decision”;
 - (ii) for paragraph (b) there were substituted—
“(b) the Secretary of State deciding to give effect to such a preliminary decision.”;
- (b) in sub-paragraph (2), for paragraph (a) there were substituted—
“(a) provide for the Secretary of State to investigate certain matters for the purposes of determining whether to make a preliminary decision;”;
- (c) in sub-paragraph (4)—
 - (i) in the words before paragraph (a), for “accepts a recommendation” there were substituted “decides to give effect to a preliminary decision”;
 - (ii) for paragraph (a) there were substituted—
“(a) must publish notice of the preliminary decision and of the decision to give effect to it,”.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are the seventh appointed day regulations made under the Taxation (Cross-border Trade) Act 2018 (c. 22) (“the Act”) and bring into force the provisions of Schedule 4 and 5 to the Act not already in force.

Regulation 3 appoints 30th January 2020 as the day for the coming into force of paragraph 22 of Schedule 4, and paragraph 22 of Schedule 5, to the Act.

Paragraph 22 of Schedule 4 to the Act (variation or revocation following an international dispute decision) provides for the Secretary of State to make regulations providing for or in connection with—

- the Trade Remedies Authority recommending to the Secretary of State that the application of an anti-dumping amount or a countervailing amount to goods should be varied or revoked in light of an international dispute decision, and
- the Secretary of State accepting or rejecting such a recommendation.

Paragraph 22 of Schedule 5 to the Act (variation or revocation following an international dispute decision) provides for the Secretary of State to make regulations providing for or in connection with—

- the Trade Remedies Authority recommending to the Secretary of State that the application of a definitive safeguarding amount to goods, or a tariff rate quota to which goods are subject, should be varied or revoked in light of an international dispute decision, and
- the Secretary of State accepting or rejecting such a recommendation.

Regulation 4 provides for transitory provisions modifying paragraph 22 of Schedule 4, and paragraph 22 of Schedule 5, to the Act until such time as the Trade Remedies Authority is established. The transitory provisions are necessary in order to make those provisions operable by the Secretary of State in the meantime.

NOTE AS TO EARLIER COMMENCEMENT REGULATIONS

(This note is not part of the Regulations)

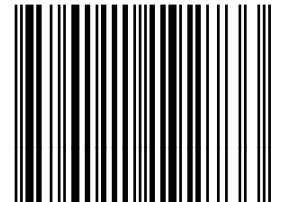
<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I. No.</i>
Section 10	23rd January 2019	S.I. 2019/69
Section 13	4th March 2019	S.I. 2019/429
Section 15	23rd January 2019	S.I. 2019/69
Section 29(1) (partially)	8th April 2019	S.I. 2019/819
Section 41(2)(b) (partially)	28th January 2019	S.I. 2019/104
Section 43 (partially)	16th December 2018	S.I. 2018/1362
Schedule 3	23rd January 2019	S.I. 2019/69
Schedule 4 (excluding paragraphs 22 and 30)	4th March 2019	S.I. 2019/429
Schedule 4, paragraph 30	7th May 2019	S.I. 2019/914
Schedule 5 (excluding paragraphs 22 and 29)	4th March 2019	S.I. 2019/429
Schedule 5, paragraph 29	7th May 2019	S.I. 2019/914
Schedule 7, paragraph 1 (partially)	Immediately after the coming into force of section 3 of the European Union (Withdrawal) Act 2018 (c. 16)	S.I. 2019/429
Schedule 7, paragraph 3 (partially)	8th April 2019	S.I. 2019/819
Schedule 7, paragraph 16(1) (partially)	8th April 2019	S.I. 2019/819
Schedule 7, paragraph 16(2)(a) and (3)	8th April 2019	S.I. 2019/819
Schedule 8, paragraph 1 (partially)	16th December 2018	S.I. 2018/1362
Schedule 8, paragraph 14	16th December 2018	S.I. 2018/1362

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