
STATUTORY INSTRUMENTS

2019 No. 914 (C. 22)

**EXITING THE EUROPEAN UNION
CUSTOMS**

**The Taxation (Cross-border Trade) Act 2018
(Appointed Day No. 6 and Transitional Provisions)
(Modification) (EU Exit) Regulations 2019**

Made - - - -

7th May 2019

The Secretary of State, in exercise of the powers conferred by sections 56(4), (5) and (7) and 57(2) and (4) of the Taxation (Cross-border Trade) Act 2018(1), makes the following Regulations.

Citation and Interpretation

1.—(1) These Regulations may be cited as the Taxation (Cross-border Trade) Act 2018 (Appointed Day No. 6 and Transitional Provisions) (Modification) (EU Exit) Regulations 2019.

(2) In these Regulations, “the Act” means the Taxation (Cross-border Trade) Act 2018.

Appointed Day

2. The day appointed for the coming into force of paragraph 30 of Schedule 4 and paragraph 29 of Schedule 5 to the Act is 11:59pm on 7th May 2019.

Transitional Provisions

3. The provisions of the Act that are commenced by virtue of regulation 2 have effect subject to the modifications in the Schedule until the Trade Remedies Authority (“the TRA”) is established.

(1) 2018 c.22. Section 56(5) is cited for the meaning given to “the appropriate Minister”.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Signed by the authority of the Secretary of State for International Trade

7th May 2019

George Hollingbery
Minister of State for Trade Policy
Department for International Trade

SCHEDULE

Regulation 3

Transitional Provisions

PART 1

Modifications to Schedule 4 to the Act

Modifications to paragraph 30

1. Paragraph 30 (Reconsideration, reviews and appeals) of Schedule 4 to the Act has effect as if, for that paragraph, there were substituted—

“**30.** Regulations may make provision for or in connection with—

- (a) the reconsideration by the Secretary of State of decisions (including preliminary decisions) made by the Secretary of State under provision made by or under this Schedule, and
- (b) the review or appeal of decisions (including preliminary decisions) made by the Secretary of State under provision made by or under this Schedule.”.

PART 2

Modifications to Schedule 5 to the Act

Modifications to paragraph 29

2. Paragraph 29 (Reconsideration, reviews and appeals) of Schedule 5 to the Act has effect as if, for that paragraph, there were substituted—

“**29.** Regulations may make provision for or in connection with—

- (a) the reconsideration by the Secretary of State of decisions (including preliminary decisions) made by the Secretary of State under provision made by or under this Schedule, and
- (b) the review or appeal of decisions (including preliminary decisions) made by the Secretary of State under provision made by or under this Schedule.”.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are the sixth appointed day regulations under the Taxation (Cross-border Trade) Act 2018 (c.22) (“the Act”).

By virtue of regulation 2, the day appointed for the coming into force of paragraph 30 of Schedule 4 and paragraph 29 of Schedule 5 to the Act is 11:59 pm on 7th May 2019.

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Paragraph 30 of Schedule 4 (reconsideration, reviews and appeals) and paragraph 29 of Schedule 5 (reconsideration, reviews and appeals) to the Act provide the Secretary of State with the power to make regulations concerning the reconsideration, review or appeal of decisions made by the Trade Remedies Authority (the “TRA”)(2) or the Secretary of State under provision made by or under those Schedules.

By virtue of regulation 3, until the TRA is established, paragraph 30 of Schedule 4 and paragraph 29 of Schedule 5 to the Act have effect with the modifications provided for in the Schedule to these Regulations.

Part 1 of the Schedule substitutes paragraph 30 of Schedule 4 to the Act to provide that regulations may make provision for or in connection with: the reconsideration of decisions (including preliminary decisions) of the Secretary of State by the Secretary of State; and the review or appeal of decisions (including preliminary decisions) made by the Secretary of State until the TRA is established. Part 2 makes similar amendments to paragraph 29 of Schedule 5 to the Act.

An impact assessment has not been produced for this instrument as it gives effect to previously announced policy and it is an appointed day set of regulations.

NOTE AS TO EARLIER COMMENCEMENT REGULATIONS

(This note is not part of the Regulations)

The following provisions of the Taxation (Cross-border Trade) Act 2018 have been brought into force by appointed day regulations made before the date of these 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)	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 (partially)	4th March 2019	S.I. 2019/429
Schedule 5 (partially)	4th March 2019	S.I. 2019/429
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 (partially)	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

(2) The TRA will be established as a statutory body having investigatory functions in relation to trade after the Trade Bill receives Royal Assent.

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