

# Taxation (Cross-border Trade) Bill

The [Taxation \(Cross-border Trade\) Bill](#) was published on 20 November 2017. It has been introduced to the House of Commons, had its Second Reading on 8 January 2018 and has now completed the Commons Committee Stage.

The Bill is sometimes referred to as “the Customs Bill”. The Bill is one of a series of “Brexit Bills” intended to adjust UK legislation for Brexit, in addition to the [European Union \(Withdrawal\) Bill](#). Together with the [Trade Bill](#), this Bill is intended to allow the UK to continue its existing trade policy as far as possible immediately after Brexit.

## **The Bill will:**

- allow the Government to create a standalone customs regime by ensuring that, among other things, the UK can charge customs duty on goods, set and vary the rates of customs duty, and suspend or relieve duty in certain circumstances;
  - allow the Government to define how goods are classified to determine how much duty is due;
  - allow the UK to set preferential or additional duties in certain circumstances, for example, preferential rates for developing countries (unilateral preferences) and additional duties relating to trade remedies following an independent investigation by the Trade Remedies Authority, and when authorised following trade disputes;
  - allow the VAT and excise regimes to continue to function whatever the outcome of the negotiations, for example, by enabling supplies of goods and services to continue to move as freely as possible.
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