



House of Commons

Monday 16 July 2018

CONSIDERATION OF BILL (REPORT STAGE)

New Amendments handed in are marked thus ★

☆ *Amendments which will comply with the required notice period at their next appearance*

Amendments tabled since the last publication: NC38

TAXATION (CROSS-BORDER TRADE) BILL

NOTE

This document includes all amendments tabled to date and includes any withdrawn amendments at the end. The amendments have been arranged in the order in which they relate to the Bill.

Anna Soubry
Mr Kenneth Clarke
Mr Chris Leslie
Chuka Umunna
Stephen Doughty
Wes Streeting

Kate Green
Dr Paul Williams
Liz Kendall
Maria Eagle
Alison McGovern
Angela Smith
Phil Wilson
Stephen Kinnoch
Mrs Madeleine Moon
Catherine McKinnell
Tom Brake
Dame Margaret Hodge

Rushanara Ali
Mr David Lammy
Gareth Thomas
Ruth Cadbury
Tulip Siddiq
Ann Coffey
Seema Malhotra
Geraint Davies
Neil Coyle
Anna Turley
Kerry McCarthy
Dr Rupa Huq

Mr Ben Bradshaw
Ian Murray
Martin Whitfield
Darren Jones
Stella Creasy
Peter Kyle
Mike Gapes
Stephen Timms
Mary Creagh
Dame Louise Ellman
Kirsty Blackman
Catherine West

Taxation (Cross-border Trade) Bill, *continued*

Luciana Berger	Liz Saville Roberts	Hywel Williams
Ben Lake	Jonathan Edwards	Layla Moran
Stephen Lloyd	Caroline Lucas	Tim Farron
Jamie Stone	Helen Hayes	Susan Elan Jones
Mr Alistair Carmichael	Joanna Cherry	Sandy Martin
Meg Hillier		

NC1

To move the following Clause—

“EU Customs Union and pre-commencement requirements

- (1) It shall be a negotiating objective of Her Majesty’s Government in negotiations on the matters specified in subsection (2) to maintain the United Kingdom’s participation in the EU Customs Union.
- (2) Those matters are—
 - (a) the United Kingdom’s withdrawal from the European Union, and
 - (b) a permanent agreement with the European Union for a period subsequent to the transitional period after the United Kingdom’s withdrawal from the European Union.
- (3) It shall be the duty of the Secretary of State to lay a report before the House of Commons in accordance with either subsection (4) or subsection (5).
- (4) A report under this subsection shall be to the effect that the negotiating objective specified in subsection (1) has been achieved.
- (5) A report under this subsection shall be to the effect that the negotiating objective specified in subsection (1) has not been achieved.
- (6) If a report is laid before the House of Commons in accordance with subsection (4), Parts 1 and 2 of this Act shall cease to have effect on the day after that day.
- (7) If a report is laid before the House of Commons in accordance with subsection (5), the provisions specified in section 55(1) come into force on the day after that day.
- (8) No regulations may be made under section 55(2) for the purpose of appointing a day for the coming into force of paragraph 1 of Schedule 7 (replacement of EU customs duties) unless a report has been laid before the House of Commons in accordance with subsection (5).”

Member’s explanatory statement

This new clause establishes a negotiating objective to maintain the UK’s participation in the EU Customs Union, provides for Parts 1 and 2 of the Act to expire if that objective is met and makes the ending of the retention of EU customs duties conditional upon a report stating that the objective has not been met.

Mr Chris Leslie
Chuka Umunna
Ian Murray
Stephen Doughty

NC2

To move the following Clause—

“EU VAT area and pre-commencement requirements

- (1) It shall be a negotiating objective of Her Majesty’s Government in negotiations on the matters specified in subsection (2) to maintain the United Kingdom’s

Taxation (Cross-border Trade) Bill, *continued*

participation in the EU VAT Area under the arrangements set out through the Union Customs Code and its delegated and implementing legislation.

- (2) Those matters are—
 - (a) the United Kingdom’s withdrawal from the European Union, and
 - (b) a permanent agreement with the European Union for a period subsequent to the transitional period after the United Kingdom’s withdrawal from the European Union.
- (3) It shall be the duty of the Secretary of State to lay a report before the House of Commons in accordance with either subsection (4) or subsection (5).
- (4) A report under this subsection shall be to the effect that the negotiating objective specified in subsection (1) has been achieved.
- (5) A report under this subsection shall be to the effect that the negotiating objective specified in subsection (1) has not been achieved.
- (6) If a report is laid before the House of Commons in accordance with subsection (4), Part 3 of this Act shall cease to have effect on the day after that day.
- (7) No regulations may be made for the commencement of provisions of Part 3 of this Act unless a report is laid before the House of Commons in accordance with subsection (5).”

Member’s explanatory statement

This new clause establishes a negotiating objective to maintain the UK’s participation in the EU VAT Area and provides for Part 3 of the Act to expire if that objective is met.

Ian Murray
 Mr Chris Leslie
 Chuka Umunna
 Mr David Lammy
 Stephen Doughty

NC3

To move the following Clause—

“Import tariffs under Part 1: restriction

- (1) No power of the Treasury or of the Secretary of State to impose tariffs under or by virtue of the provisions specified in subsection (2) may be exercised in respect of goods originating from a country that is a Member State of the European Union.
- (2) Those provisions are—
 - (a) section 8 (customs tariff),
 - (b) section 11 (quotas),
 - (c) section 13 (dumping of goods, etc),
 - (d) section 14 (agricultural goods), and
 - (e) section 15 (international disputes).”

Member’s explanatory statement

This new clause prevents tariffs being imposed on goods originating from EU Member States.

Taxation (Cross-border Trade) Bill, *continued*

Mr Chris Leslie
 Ian Murray
 Chuka Umunna
 Mr David Lammy
 Stephen Doughty

NC4

To move the following Clause—

“Import tariffs under Part 1: pegging with EU tariffs

- (1) In exercising the powers to impose or vary tariffs under or by virtue of the provisions of sections 8 to 15, it shall be the duty of the Treasury and the Secretary of State to secure that, so far as practicable, the level of those tariffs is the same as that imposed in respect of comparable goods imported into the European Union from third countries.
- (2) For the purposes of this section—
 - (a) the level of tariffs imposed in respect of comparable goods imported into the European Union shall be determined with reference to EU customs duties (within the meaning of that term given by paragraph 1 of Schedule 7), and
 - (b) “third countries” means any country other than the United Kingdom that is not a member of the EU Customs Union.”

Member’s explanatory statement

This new clause requires tariffs set by the UK to be pegged to EU tariffs.

Mr Chris Leslie
 Chuka Umunna
 Ian Murray
 Stephen Doughty

NC5

To move the following Clause—

“Regulatory alignment: VAT and excise

- (1) In exercising the powers under Parts 3 and 4 of this Act, it shall be the duty of the Treasury to secure that, so far as practicable, there is regulatory alignment in respect of VAT and excise with the European Union.
- (2) For the purposes of this section, “regulatory alignment” includes, for example—
 - (a) the administration of VAT and excise duties on the basis of the same regulatory approach as that required in respect of EU Member States,
 - (b) the setting of import VAT with regard to comparable taxation within the European Union, and
 - (c) the establishment of a duty deferment scheme comparable to that in operation while the United Kingdom was a member of the European Union.”

Member’s explanatory statement

This new clause requires regulatory alignment with regard to VAT and excise between new UK arrangements and those within the EU or as a member of the EU.

Taxation (Cross-border Trade) Bill, *continued*

Yvette Cooper
 Rachel Reeves
 Tom Brake
 Mr David Lammy
 Ian Murray
 Layla Moran

Tim Farron
 Stephen Doughty
 Mr Kenneth Clarke

Jamie Stone
 Caroline Lucas

Helen Hayes
 Seema Malhotra

NC6

To move the following Clause—

“Pre-commencement impact assessment of leaving the EU Customs Union

No Minister of the Crown may appoint a day for the commencement of any provision of this Act until a Minister of the Crown has laid before the House of Commons an impact assessment of—

- (a) disapplying the EU’s Common External Tariff, and
- (b) any changes to duties, quotas or associated customs processes made as a consequence of the UK leaving the European Union.”

Member’s explanatory statement

This new clause would require the Government to produce an impact assessment of any changes to existing cross-border taxation arrangements before any such changes are made.

Tom Brake
 Layla Moran
 Tim Farron
 Jamie Stone
 Caroline Lucas

NC7

To move the following Clause—

“Review of the impact of this Act on the UK economy

- (1) Within six months of Royal Assent of this Act, the Chancellor of the Exchequer must publish and lay before both Houses of Parliament an assessment of the impact of the proposed customs regime to be implemented under this Act on—
 - (a) the economy of the United Kingdom,
 - (b) the different parts of the United Kingdom and different regions of England, and
 - (c) individual economic sectors.
- (2) The assessment in subsection (1) must so far as practicable analyse the expected difference in outcomes between the proposed customs regime and continued participation in the EU Customs Union.
- (3) In this section—
 - “parts of the United Kingdom” means—
 - (a) England,
 - (b) Scotland,
 - (c) Wales, and
 - (d) Northern Ireland;

Taxation (Cross-border Trade) Bill, *continued*

“regions of England” has the same meaning as that used by the Office for National Statistics.”

Member’s explanatory statement

This new clause requires the Treasury to publish an assessment on the economic impact of proposed customs regime and compare it to the economic impact of remaining in the EU Customs Union.

Tom Brake
Layla Moran
Stephen Doughty
Caroline Lucas

NC8

To move the following Clause—

“Review of the impact of this Act on the Northern Ireland—Ireland border

- (1) Within six months of Royal Assent of this Act, the Chancellor of the Exchequer must publish and lay before each House of Parliament an assessment of the impact of the proposed customs regime to be implemented under this Act on Northern Ireland and the Republic of Ireland.
- (2) The assessment in subsection (1) must so far as practicable analyse the expected difference in outcomes between the proposed customs regime and continued participation in the EU Customs Union.
- (3) The assessment must consider—
 - (a) the impact of the proposed customs regime on businesses that operate in both Northern Ireland and the Republic of Ireland,
 - (b) what, if any, physical infrastructure will be required at the border crossings between Northern Ireland and the Republic of Ireland to enforce the proposed customs regime,
 - (c) if, and how, the proposed customs regime preserves the effects of the Belfast Agreement of 10 April 1998, and
 - (d) what, if any, rules of the EU Customs Union are included in the proposed customs regime for the purposes of—
 - (i) promoting cooperation between Northern Ireland and the Republic of Ireland,
 - (ii) supporting the economy of the entire island of Ireland, and
 - (iii) preserving the effects of the Belfast Agreement of 10 April 1998.”

Member’s explanatory statement

This new clause requires the Treasury to assess the impact of the proposed customs regime on Northern Ireland and Ireland, especially on the all-island economy, border crossings, the Good Friday Agreement and future alignment with the EU Customs Union.

Taxation (Cross-border Trade) Bill, *continued*

Tom Brake
Layla Moran
Tim Farron
Jamie Stone

NC9

To move the following Clause—

“Parliamentary scrutiny of public notices

- (1) Any provision made by a public notice under this Act is subject to annulment in pursuance of a resolution of the House of Commons.
- (2) Section 5 of the Statutory Instruments Act 1946 applies to this section as if all references in that Act to a statutory instrument subject to annulment were a reference to a public notice.”

Member’s explanatory statement

This new clause allows the House of Commons to annul provisions made by public notice under this Act.

Anna Turley
Mr Simon Clarke

NC10

To move the following Clause—

“Review of free zones

- (1) The Treasury shall, within three months of the passing of this Act, carry out a review of the exercise and prospective exercise of the relevant powers relating to free zones.
- (2) The review under this section shall in particular consider—
 - (a) the economic effects of previous designations under the relevant powers relating to free zones,
 - (b) the operation of free zones in other Member States of the European Union,
 - (c) the effects of the United Kingdom’s withdrawal from the European Union on the case for the designation of free zones (including the prospective effects of the storage procedure under Part 2 of Schedule 2 in relation to free zones), and
 - (d) the prospective designation of Teesport as a free zone.
- (3) The Chancellor of the Exchequer shall lay a report of the review under this section before the House of Commons as soon as practicable after its completion.
- (4) In this section “the relevant powers relating to free zones” means—
 - (a) the power of the Treasury to make an order designating any area in the United Kingdom as a special area for customs purposes under section 100A of CEMA 1979 (designation of free zones), and
 - (b) the powers of HMRC Commissioners under section 17 of the Value Added Tax Act 1994 (free zone regulations).”

Taxation (Cross-border Trade) Bill, continued
Member's explanatory statement

This new clause requires a review to be undertaken of the past and possible future exercise of powers to designate free zones and related powers, including comparative information and an analysis of the impact on the case of withdrawal from the EU.

Jeremy Corbyn
John McDonnell
Peter Dowd
Barry Gardiner
Anneliese Dodds
Mr Nicholas Brown

Jonathan Reynolds

Helen Hayes

Nic Dakin

NC11

To move the following Clause—

“Preparedness for a customs union with the European Union

- (1) It shall be one of the negotiating objectives of Her Majesty's Government in negotiations on the matters specified in subsection (2) to create an agreement which allows the United Kingdom to secure tariff free access to the European Union including the potential to participate in a customs union with the European Union, following exit from the European Union.
- (2) Those matters are—
 - (a) the United Kingdom's withdrawal from the European Union, and
 - (b) a permanent agreement with the European Union for a period subsequent to the transitional period after the United Kingdom's withdrawal from the European Union.
- (3) It shall be the duty of the Secretary of State to lay a report before the House of Commons on the outcome of negotiations on each of the matters specified in subsection (2) in relation to the objective in subsection (1).
- (4) A report under this section in relation to the matter specified in subsection (1)(a) shall include an account of—
 - (a) the extent to which the negotiating objective has been met,
 - (b) proposals for the commencement of provisions of Parts 1 and 2, and
 - (c) proposals for the modification of this Act in the exercise of powers under sections 31 or 54, or otherwise, in consequence of an agreement with the European Union.
- (5) The provisions specified in section 55(1) come into force on the day after the day on which a report under subsection (4) is laid before the House of Commons.
- (6) A report under this section in relation to the matter specified in subsection (1)(b) shall include an account of—
 - (a) the extent to which the negotiating objective has been met, and
 - (b) proposals for the modification of this Act in the exercise of powers under sections 31 or 54, or otherwise, in consequence of an agreement with the European Union.”

Taxation (Cross-border Trade) Bill, *continued*

Member's explanatory statement

This new clause establishes a negotiating objective to secure an agreement which allows the United Kingdom to have tariff free access to the European Union including the potential to participate in a customs union with the European Union, following exit from the European Union, and makes associated provision about reporting and implementation and modification of the Bill as enacted.

Anna Soubry
 Chuka Umunna
 Stephen Doughty
 Mr Chris Leslie
 Stephen Hammond
 Helen Hayes

Mr Kenneth Clarke
 Caroline Lucas
 Heidi Allen

Susan Elan Jones
 Nicky Morgan
 Antoinette Sandbach

Peter Kyle
 Mr Jonathan Djanogly

NC12

To move the following Clause—

“Implementation of a customs union with the EU as a negotiating objective

- (1) It shall be a negotiating objective of Her Majesty's Government in negotiations on the matters specified in subsection (2) to secure the United Kingdom's participation in a customs union with the European Union.
- (2) Those matters are—
 - (a) the United Kingdom's withdrawal from the European Union, and
 - (b) a permanent agreement with the European Union for a period subsequent to the transitional period after the United Kingdom's withdrawal from the European Union.
- (3) It shall be the duty of the Secretary of State to lay a report before the House of Commons in accordance with either subsection (4) or subsection (5).
- (4) A report under this subsection shall be to the effect that the negotiating objective specified in subsection (1) has been achieved.
- (5) A report under this subsection shall be to the effect that the negotiating objective specified in subsection (1) has not been achieved.
- (6) If a report is laid before the House of Commons in accordance with subsection (4), Parts 1 and 2 of this Act shall cease to have effect on the day after that day.
- (7) If a report is laid before the House of Commons in accordance with subsection (5), the provisions specified in section 55(1) come into force on the day after that day.
- (8) No regulations may be made under section 55(2) for the purpose of appointing a day for the coming into force of paragraph 1 of Schedule 7 (replacement of EU customs duties) unless a report has been laid before the House of Commons in accordance with subsection (5).”

Taxation (Cross-border Trade) Bill, continued
Member's explanatory statement

This new clause establishes a negotiating objective to secure the United Kingdom's participation in a customs union with the European Union, provides for Parts 1 and 2 of the Act to expire if that objective is met and makes the ending of the retention of EU customs duties conditional upon a report stating that the objective has not been met.

Jeremy Corbyn
John McDonnell
Peter Dowd
Anneliese Dodds
Mr Nicholas Brown
Jonathan Reynolds

Nic Dakin

NC13

To move the following Clause—

“Enhanced parliamentary procedure

- (1) No regulations to which this section applies may be made except in accordance with the steps set out in this section.
- (2) This section applies to—
 - (a) the first regulations to be made under—
 - (i) section 8 (the customs tariff);
 - (ii) section 9 (preferential rates under arrangements) in respect of any country or territory outside the United Kingdom; and
 - (iii) section 39 (charge to export duty);
 - (b) any other regulations to be made under section 8 the effect of which is an increase in the amount of import duty payable under the customs tariff in a standard case (within the meaning of that section);
 - (c) any other regulations under section 9 the effect of which is an increase in the amount of import duty applicable to any goods set by any regulations to which paragraph (a)(ii) applies;
 - (d) any other regulations under section 39 the effect of which is an increase in the amount of export duty payable;
 - (e) any regulations under—
 - (i) section 10(1) (preferential rates given unilaterally);
 - (ii) section 11(1) (quotes);
 - (iii) section 13(5) (dumping of goods, foreign subsidies and increases in imports);
 - (iv) section 14(1) (increases in imports or changes in price of agricultural goods); and
 - (v) section 15(1) (international disputes).
- (3) The first step is that a Minister of the Crown must lay before the House of Commons—
 - (a) a draft of the regulations that it is proposed be made;
 - (b) in respect of regulations to be made under section 9 to which this section applies, a statement of the terms of the arrangements made with the government of the country or territory outside the United Kingdom;

Taxation (Cross-border Trade) Bill, *continued*

- (c) in respect of regulations to be made under section 10(1), a statement on the matters specified in subsection (4);
 - (d) in respect of regulations to be made under section 11(1), a statement on the matters specified in subsection (5);
 - (e) in respect of regulations to be made under section 14(1), a statement of the reasons for proposing to make the regulations;
 - (f) in respect of draft regulations to be under section 15(1)—
 - (i) a statement of the dispute or other issue that has arisen; and
 - (ii) an account of the reasons why the Secretary of State considers that the condition in section 15(1)(b) has been met.
- (4) The matters referred to in subsection (3)(c) are—
- (a) the proposed application and non-application of the scheme to each country listed in Parts 2 and 3 of Schedule 3;
 - (b) any proposed conditions for the application of the lower rates or nil rate; and
 - (c) any proposed provisions about the variation, suspension and withdrawal of the application of the lower rates or nil rate.
- (5) The matters referred to in subsection (3)(d) are—
- (a) in respect of any case where the condition in section 11(2)(a) is met, a statement of the terms of the arrangements made with the government of the country or territory outside the United Kingdom; and
 - (b) in respect of any case where the condition in section 11(2)(b) is met, a statement of the reasons why the Treasury consider it is appropriate for the goods concerned to be subject to a quota.
- (6) The second step is that a Minister of the Crown must make a motion for a resolution in the House of Commons setting out, in respect of proposed regulations of which a draft has been laid in accordance with subsection (3)—
- (a) in respect of draft regulations to be made under section 8 to which this section applies—
 - (i) the rate of import duty applicable to goods falling within a code given in regulations previously made under section 8 or in the draft of the regulations laid in accordance with subsection (3);
 - (ii) anything of a kind mentioned in section 8(3)(a) or (b) by reference to which the amount of any import duty applicable to any goods is proposed to be determined; and
 - (iii) the meaning of any relevant expression used in the motion.
 - (b) in respect of draft regulations to be made under section 9 to which this section applies, the rate of import duty applicable to goods, or any description of goods, originating from the country or territory.
 - (c) in respect of draft regulations to be made under section 11(1)—
 - (i) the amount of import duty proposed to be applicable to any goods that are or are proposed to be subject to a quota; and
 - (ii) the factors by reference to which a quota is to be determined.
 - (d) in respect of draft regulations to be made under section 10(1)—
 - (i) each country to which the proposed regulations apply;
 - (ii) the proposed conditions for the application of the lower rates or nil rate, and
 - (iii) the proposed provisions about the variation, suspension and withdrawal of the application of the lower rates or nil rate.
 - (e) in respect of draft regulations to be under section 13(5), the amount of import duty proposed to be applicable to any goods that are or are proposed to be subject to a quota.

Taxation (Cross-border Trade) Bill, continued

- (f) in respect of draft regulations to be made under section 14(1)—
 - (i) the proposed additional amount of import duty;
 - (ii) the proposed period for the purposes of section 14(1)(a); and
 - (iii) the proposed trigger price for the purposes of section 14(1)(b).
- (g) in respect of draft regulations to be made under section 15(1), the proposed variation of import duty.
- (h) in respect of draft regulations to be made under section 39 to which this section applies—
 - (i) the rate of export duty applicable to goods specified in the resolution;
 - (ii) any proposed export tariff (within the meaning given in section 39(3)(a)); and
 - (iii) any measure of quantity or size by reference to which it is proposed that the duty be charged.
- (7) The third step is that the House of Commons passes a resolution arising from the motion made in the form specified in subsection (6) (whether in the form of that motion or as amended).
- (8) The fourth step is that the regulations that may then be made must, in respect of any matters specified in the paragraph of subsection (6) that relate to the section under which the draft regulations are to be made, give effect to the terms of the resolution referred to in subsection (7)."

Member's explanatory statement

This new clause applies an enhanced parliamentary procedure to several of the provisions in the Bill, requiring that the House of Commons pass an amendable resolution authorising (i) the rate of import duty on particular goods; (ii) the key provisions of regulations that set quotas; (iii) the key provisions of regulations that lower import duties for eligible developing countries; (iv) the quota provisions of regulations to give effect to recommendations of the TRA; (v) regulations setting additional import duty on agricultural goods; (vi) regulations varying import duty as a result of an international dispute, and (vi) the rate of export duty on particular goods.

Jeremy Corbyn
John McDonnell
Peter Dowd
Anneliese Dodds
Mr Nicholas Brown
Jonathan Reynolds

Nic Dakin

NC14

To move the following Clause—

“Additional regulations requiring the affirmative procedure

- (1) No regulations to which this section applies may be made unless a draft has been laid before and approved by a resolution of the House of Commons.
- (2) This section applies to regulations under—
 - (a) section 10(4)(a) (meaning of “arms and ammunition”);
 - (b) section 12 (tariff suspension);
 - (c) section 19 (reliefs);
 - (d) section 22 (authorized economic operators);

Taxation (Cross-border Trade) Bill, *continued*

- (e) section 30 (general provision for the purposes of import duty);
- (f) section 42 (EU law relating to VAT);
- (g) paragraph 2(1) of Schedule 3 (power to add or remove countries from lists in that Schedule);
- (h) paragraph 1(3) of Schedule 4 (definitions and determinations in relation to goods being “dumped”);
- (i) paragraph 5 of Schedule 4 (determination of certain matters relating to “injury” to a UK industry);
- (j) paragraph 26(1) of Schedule 4 (provision for suspension of anti-dumping or anti-subsidy remedies);
- (k) paragraph (1)(2)(c) of Schedule 5 (defining a “significant” increase);
- (l) paragraph 2 of Schedule 5 (definitions relating to “serious injury” to a UK industry);
- (m) paragraph 22(1) of Schedule 5 (provision for suspension of safeguarding remedies)

and regulations making provision on the matters in section 11(3)(c).”

Member’s explanatory statement

This new clause applies the affirmative resolution procedure to a number of powers in the Bill.

Jeremy Corbyn
 John McDonnell
 Peter Dowd
 Keir Starmer
 Barry Gardiner
 Mr Nicholas Brown

Clive Efford
 Richard Burden
 Nic Dakin

Bill Esterson
 Wayne David

Chi Onwurah
 Dr Alan Whitehead

NC15

To move the following Clause—

“Internal Market Negotiating Objective

It shall be a negotiating objective of Her Majesty’s Government to ensure the United Kingdom has full access to the internal market of the European Union, underpinned by shared institutions and regulations, with no new impediments to trade and common rights, standards and protections as a minimum.”

Taxation (Cross-border Trade) Bill, *continued*

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

Hannah Bardell	Mhairi Black	Deidre Brock
Alan Brown	Dr Lisa Cameron	Joanna Cherry
Ronnie Cowan	Angela Crawley	Martyn Day
Martin Docherty-Hughes	Marion Fellows	Stephen Gethins
Patricia Gibson	Peter Grant	Neil Gray
Drew Hendry	Chris Law	David Linden
Stewart Malcolm McDonald	Stuart C. McDonald	John McNally
Angus Brendan MacNeil	Carol Monaghan	Gavin Newlands
Brendan O'Hara	Tommy Sheppard	Chris Stephens
Dr Philippa Whitford	Pete Wishart	

NC16

To move the following Clause—

“Additional regulations requiring the consent of the Scottish Parliament

- (1) No regulations to which this section applies may be made unless a draft has been given consent by the Scottish Parliament.
- (2) This section applies to regulations under—
 - (a) section 10(4)(a) (meaning of “arms and ammunition”);
 - (b) section 12 (tariff suspension);
 - (c) section 19 (reliefs);
 - (d) section 22 (authorized economic operators);
 - (e) section 30 (general provision for the purposes of import duty);
 - (f) section 42 (EU law relating to VAT);
 - (g) paragraph 2(1) of Schedule 3 (power to add or remove countries from lists in that Schedule);
 - (h) paragraph 1(3) of Schedule 4 (definitions and determinations in relation to goods being “dumped”);
 - (i) paragraph 5 of Schedule 4 (determination of certain matters relating to “injury” to a UK industry);
 - (j) paragraph 26(1) of Schedule 4 (provision for suspension of anti-dumping or anti-subsidy remedies);
 - (k) paragraph 1(2)(c) of Schedule 5 (defining a “significant” increase);
 - (l) paragraph 2 of Schedule 5 (definitions relating to “serious injury” to a UK industry);
 - (m) paragraph 22(1) of Schedule 5 (provision for suspension of safeguarding remedies) and regulations making provision on the matters in section 11(3)(c).
 - (n) section 14 (Increases in imports or changes in price of agricultural goods).”

Member’s explanatory statement

This new clause would require Scottish Parliament consent to implement a number of powers in the Bill.

Taxation (Cross-border Trade) Bill, *continued*

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

Hannah Bardell	Mhairi Black	Deidre Brock
Alan Brown	Dr Lisa Cameron	Joanna Cherry
Ronnie Cowan	Angela Crawley	Martyn Day
Martin Docherty-Hughes	Marion Fellows	Stephen Gethins
Patricia Gibson	Peter Grant	Neil Gray
Drew Hendry	Chris Law	David Linden
Stewart Malcolm McDonald	Stuart C. McDonald	John McNally
Angus Brendan MacNeil	Carol Monaghan	Gavin Newlands
Brendan O’Hara	Tommy Sheppard	Chris Stephens
Dr Philippa Whitford	Pete Wishart	

NC17

To move the following Clause—

“Meaning of “United Kingdom”

- (1) For the purposes of this Act, “United Kingdom” does not include Scotland.
- (2) The Secretary of State may by regulations made by statutory instrument amend the definition of “United Kingdom” in subsection (1) so as to include Scotland.
- (3) Regulations may not be made under subsection (2) except with the consent of the Scottish Ministers.”

Member’s explanatory statement

This new clause would restrict the effect of the legislation to exclude Scotland.

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

NC18

To move the following Clause—

“Tariffs not to differ from the European Union until House of Commons authority given

- (1) Unless and until the House of Commons has passed a resolution in the terms specified in subsection (3), subsection (2) shall apply.
- (2) Unless and until the resolution referred to in subsection (1) is passed—
 - (a) in exercising the powers to impose or vary tariffs under or by virtue of the provisions of sections 8 to 15, it shall be the duty of the Treasury and the Secretary of State to secure that, so far as practicable, the level of those tariffs is the same as that imposed in respect of comparable goods imported into the European Union from third countries, and
 - (b) no power of the Treasury or of the Secretary of State to impose tariffs under or by virtue of the provisions specified in subsection (5) may be

Taxation (Cross-border Trade) Bill, *continued*

exercised in respect of goods originating from a country that is a Member State of the European Union.

- (3) The form of the resolution referred to in subsection (1) is “That this House authorises Her Majesty’s Government to set tariffs that differ from those of the European Union”.
- (4) After the House of Commons has passed a resolution in the terms specified in subsection (3), subsection (2) shall no longer apply.
- (5) The provisions referred to in subsection (2)(b) are—
 - (a) section 8 (customs tariff),
 - (b) section 11 (quotas),
 - (c) section 13 (dumping of goods, etc),
 - (d) section 14 (agricultural goods), and
 - (e) section 15 (international disputes).
- (6) For the purposes of this section—
 - (a) the level of tariffs imposed in respect of comparable goods imported into the European Union shall be determined with reference to EU customs duties (within the meaning of that term given by paragraph 1 of Schedule 7), and
 - (b) “third countries” means any country other than the United Kingdom that is not a member of the EU Customs Union.”

Member’s explanatory statement

This new clause would require a meaningful vote before the UK Government could introduce tariffs different to those of the EU.

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

NC19

To move the following Clause—

“Import tariffs under Part 1: Scotland

- (1) Notwithstanding any provisions in other sections in Part 1 to the contrary, the powers exercisable by the Treasury or the Secretary of State in sections to which this section applies shall be exercisable by the Scottish Ministers in respect of goods entering Scotland.
- (2) This section applies to—
 - (a) section 8 (customs tariff),
 - (b) section 11 (quotas),
 - (c) section 13 (dumping of goods, etc),
 - (d) section 14 (agricultural goods), and

Taxation (Cross-border Trade) Bill, continued

(e) section 15 (international disputes).”

Member’s explanatory statement

This new clause would provide Scottish Ministers with the power to set their own customs arrangements.

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

NC20

To move the following Clause—

“Application to Scotland of arrangements for Northern Ireland

- (1) No power of the Treasury or of the Secretary of State exercisable under the provisions specified in subsection (2) shall make customs arrangements in respect to goods that originated from a country that is a Member State of the European Union entering Northern Ireland unless one or both of the conditions in subsection (3) is met.
- (2) Those provisions are—
 - (a) section 8 (customs tariff),
 - (b) section 11 (quotas),
 - (c) section 13 (dumping of goods, etc),
 - (d) section 14 (agricultural goods), and
 - (e) section 15 (international disputes).
- (3) The conditions are that—
 - (a) the customs arrangements that apply to Northern Ireland also apply to Scotland, or
 - (b) the Scottish Ministers consent to the arrangements being made.”

Member’s explanatory statement

This new clause prevents Northern Ireland being given a special status not available to Scotland, subject to approval by Scottish Ministers.

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

NC21

To move the following Clause—

“Meaning of “United Kingdom” (No. 2)

- (1) For the purposes of this Act, “United Kingdom” does not include Scotland or Northern Ireland.

Taxation (Cross-border Trade) Bill, *continued*

- (2) The Secretary of State may by regulations made by statutory instrument amend the definition of “United Kingdom” in subsection (1) in relation to Scotland.
- (3) The Secretary of State may by regulations made by statutory instrument amend the definition of “United Kingdom” in subsection (1) in relation to Northern Ireland.
- (4) Regulations may not be made under subsection (2) except with the consent of the Scottish Ministers.
- (5) Regulations may not be made under subsection (3) except with the consent of the Northern Ireland Ministers.”

Member’s explanatory statement

This new clause would restrict the effect of the legislation to exclude Scotland and Northern Ireland.

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

NC22

To move the following Clause—

**“Review of the impact of this Act on the Northern Ireland—Ireland border
 (No. 2)**

- (1) Within six months of Royal Assent of this Act, the Chancellor of the Exchequer must publish and lay before each House of Parliament an assessment of the impact on—
 - (a) Northern Ireland, and
 - (b) the Republic of Ireland,
 of the proposed customs regime to be implemented under this Act.
- (2) The assessment in subsection (1) must so far as practicable analyse the expected difference in outcomes between the proposed customs regime and continued participation in the EU Customs Union.
- (3) The assessment must consider—
 - (a) the impact of the proposed customs regime on businesses that operate in both Northern Ireland and the Republic of Ireland,
 - (b) what, if any, physical infrastructure will be required at the border crossings between Northern Ireland and the Republic of Ireland to enforce the proposed customs regime,
 - (c) if, and how, the proposed customs regime preserves the effects of the Belfast Agreement of 10 April 1998, and
 - (d) what, if any, rules of the EU Customs Union are included in the proposed customs regime for the purposes of—
 - (i) promoting cooperation between Northern Ireland and the Republic of Ireland,
 - (ii) supporting the economy of the entire island of Ireland, and
 - (iii) preserving the effects of the Belfast Agreement of 10 April 1998.”

Taxation (Cross-border Trade) Bill, *continued*

Member's explanatory statement

This new clause requires the Treasury to assess the impact of the proposed customs regime on Northern Ireland and Ireland, especially on the all-island economy, border crossings, the Good Friday Agreement and future alignment with the EU Customs Union.

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

NC23

To move the following Clause—

“Additional regulations requiring the consent of the Scottish Ministers

- (1) No regulations to which this section applies may be made unless a draft has been given consent by the Scottish Ministers.
- (2) This section applies to regulations under—
 - (a) section 10(4)(a) (meaning of “arms and ammunition”);
 - (b) section 12 (tariff suspension);
 - (c) section 19 (reliefs);
 - (d) section 22 (authorized economic operators);
 - (e) section 30 (general provision for the purposes of import duty);
 - (f) section 42 (EU law relating to VAT);
 - (g) paragraph 2(1) of Schedule 3 (power to add or remove countries from lists in that Schedule);
 - (h) paragraph 1(3) of Schedule 4 (definitions and determinations in relation to goods being “dumped”);
 - (i) paragraph 5 of Schedule 4 (determination of certain matters relating to “injury” to a UK industry);
 - (j) paragraph 26(1) of Schedule 4 (provision for suspension of anti-dumping or anti-subsidy remedies);
 - (k) paragraph 1(2)(c) of Schedule 5 (defining a “significant” increase);
 - (l) paragraph 2 of Schedule 5 (definitions relating to “serious injury” to a UK industry);
 - (m) paragraph 22(1) of Schedule 5 (provision for suspension of safeguarding remedies) and regulations making provision on the matters in section 11(3)(c);
 - (n) section 14 (increases in imports or changes in price of agricultural goods).”

Member's explanatory statement

This new clause would require Scottish Government approval to implement a number of powers in the Bill.

Taxation (Cross-border Trade) Bill, *continued*

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

NC24

To move the following Clause—

“Import tariffs under Part 1: Scotland (No. 2)

- (1) No power of the Treasury or of the Secretary of State to impose tariffs under or by virtue of the provisions specified in subsection (2) may be exercised in respect of goods entering Scotland unless consent has been given by the Scottish Ministers.
- (2) Those provisions are—
 - (a) section 8 (customs tariff),
 - (b) section 11 (quotas),
 - (c) section 13 (dumping of goods, etc),
 - (d) section 14 (agricultural goods), and
 - (e) section 15 (international disputes).”

Member’s explanatory statement

This new clause would provide Scottish Ministers a veto over customs arrangements applying to Scotland.

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

NC25

To move the following Clause—

“Review of the impact of this Act on the Scottish economy

- (1) Within six months of Royal Assent of this Act, the Chancellor of the Exchequer must publish and lay before each House of Parliament an assessment of the impact of the proposed customs regime to be implemented under this Act on the Scottish economy.
- (2) The assessment in subsection (1) must so far as practicable analyse the expected difference in outcomes between the proposed customs regime and continued participation in the EU Customs Union.
- (3) The assessment must consider—
 - (a) the impact of the proposed customs regime on businesses that operate in Scotland,

Taxation (Cross-border Trade) Bill, continued

(b) the impact on public finances in Scotland.”

Member’s explanatory statement

This new clause requires the Treasury to assess the impact of the proposed customs regime on Scotland.

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

NC26

To move the following Clause—

“Import tariffs under Part 1: making tariffs on the EU less or equal to those on third countries.

- (1) In exercising the powers to impose or vary rates of import duty under or by virtue of the provisions of sections 8 to 15, it shall be the duty of the Treasury and the Secretary of State to secure that, so far as practicable, the level of those rates of import duty in respect of goods imported from the European Union is no greater than those imposed on third countries.
- (2) For the purposes of this section “third countries” means any country other than the United Kingdom that is not a member of the EU Customs Union.”

Member’s explanatory statement

This new clause requires tariffs set by the UK on EU goods to be no greater than those imposed on any third countries.

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

NC27

To move the following Clause—

“Import tariffs under Part 1: preventing tariffs on goods from third countries being lower than those on comparable goods from the European Union

- (1) In exercising the powers to impose or vary rates of import duty under or by virtue of the provisions of sections 8 to 15, it shall be the duty of the Treasury and the Secretary of State to secure that, so far as practicable, rates of import duty are applied in respect of goods imported from third countries are not set at a lower rate than the rate of import duty set by the European Union in respect of the same goods and countries.
- (2) This section does not apply to—
 - (a) eligible developing countries, or
 - (b) least developed countries.

Taxation (Cross-border Trade) Bill, *continued*

- (3) For the purposes of this section—
- (a) “third countries” means any country other than the United Kingdom that is not a member of the EU Customs Union;
 - (b) “eligible developing countries” and “least developed countries” means those countries defined as such in Schedule 3.”

Member’s explanatory statement

This new clause would prevent tariffs on goods from third countries being lower than those on comparable goods from the European Union.

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

NC28

To move the following Clause—

“Import tariffs under Part 1: preventing tariffs on third countries which may cause a dispute with the EU

- (1) In exercising the powers to impose or vary rates of import duty under or by virtue of the provisions of sections 8 to 15, it shall be the duty of the Treasury and the Secretary of State to secure that, so far as practicable, rates of import duty are not applied in respect of goods imported from third countries which may jeopardise customs arrangements with the European Union or cause any dispute with the European Union.
- (2) For the purposes of this section “third countries” means any country other than the United Kingdom that is not a member of the EU Customs Union.”

Member’s explanatory statement

This new clause would prevent a UK Government from entering into customs arrangements with third countries which would jeopardise customs arrangements with the European Union or cause any dispute with the European Union.

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

NC29

To move the following Clause—

“Import tariffs under Part 1: pegging with EU tariffs

- (1) In exercising the powers to impose or vary rates of import duty under or by virtue of the provisions of sections 8 to 15, it shall be the duty of the Treasury and the Secretary of State to secure that, so far as practicable, rates of import duty are the

Taxation (Cross-border Trade) Bill, *continued*

same as those imposed in respect of comparable goods imported into the European Union from third countries.

- (2) For the purposes of this section—
 - (a) the rates of import duty imposed in respect of comparable goods imported into the European Union shall be determined with reference to EU customs duties (within the meaning of that term given by paragraph 1 of Schedule 7), and
 - (b) “third countries” means any country other than the United Kingdom that is not a member of the EU Customs Union.”

Member’s explanatory statement

This new clause requires tariffs set by the UK to be pegged to EU tariffs.

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

NC30

To move the following Clause—

“Super-affirmative resolution procedure

- (1) For the purposes of this Act, the “super-affirmative resolution procedure” in relation to the making of regulations to which this section applies is as follows.
- (2) If a Minister considers it necessary to proceed with the making of regulations to which this section applies, the Minister shall lay before the House of Commons—
 - (a) draft regulations,
 - (b) an explanatory document under subsection (3), and
 - (c) a declaration under subsection (4).
- (3) The explanatory document must—
 - (a) introduce and explain any amendments made to retained EU law by each proposed regulation, and
 - (b) set out the reason why each such amendment is necessary (or, in the case where the Minister is unable to make a statement of necessity under subsection (4)(a), the reason why each such amendment is nevertheless considered appropriate).
- (4) The declaration under subsection (2)(c) must either—
 - (a) state that, in the Minister’s view, the provisions of the draft regulations do not exceed what is necessary to prevent, remedy or mitigate any deficiency in retained EU law arising from the withdrawal of the United Kingdom from the EU (a “statement of necessity”), or
 - (b) include a statement to the effect that although the Minister is unable to make a statement of necessity the Government nevertheless proposes to exercise the power to make the regulations in the form of the draft.
- (5) Subject as follows, if after the expiry of the 21-day period a committee of the House of Commons appointed to consider draft regulations under this section has not reported to the House of Commons a resolution in respect of the draft regulations laid under section 32(2A) or 42(6), the Minister may proceed to make a statutory instrument in the form of the draft regulations.

Taxation (Cross-border Trade) Bill, *continued*

- (6) A statutory instrument containing regulations under subsection (5) shall be subject to annulment in pursuance of a resolution of the House of Commons.
- (7) The procedure in subsection (8) to (15) shall apply to the proposal for the draft regulations instead of the procedure in subsection (5) if—
 - (a) the House of Commons so resolves within the 21-day period,
 - (b) the committee appointed to consider draft regulations under this section so recommends within the 21-day period and the House of Commons does not by resolution reject the recommendation within that period, or
 - (c) the draft regulations contain provision to—
 - (i) establish a public authority in the United Kingdom,
 - (ii) provide for any function of an EU entity or public authority in a member State to be exercisable instead by a public authority in the United Kingdom established by regulations under sections 42, 43 or schedule 8,
 - (iii) provides for any function of an EU entity or public authority in a member State of making an instrument of a legislative character to be exercisable instead by a public authority in the United Kingdom,
 - (iv) imposes, or otherwise relates to, a fee in respect of a function exercisable by a public authority in the United Kingdom,
 - (v) creates, or widens the scope of, a criminal offence, or
 - (vi) creates or amends a power to legislate.
- (8) The Minister must have regard to—
 - (a) any representations,
 - (b) any resolution of the House of Commons, and
 - (c) any recommendations of a committee of the House of Commons charged with reporting on the draft regulations, made during the 60-day period with regard to the draft regulations.
- (9) If, after the expiry of the 60-day period, the Minister wishes to make regulations in the terms of the draft, the Minister must lay before the House of Commons a statement—
 - (a) stating whether any representations were made under subsection (8)(a), and
 - (b) if any representations were so made, giving details of them.
- (10) The Minister may after the laying of such a statement make regulations in the terms of the draft if it is approved by a resolution of the House of Commons.
- (11) However, a committee of the House of Commons charged with reporting on the draft regulations may, at any time after the laying of a statement under subsection (9) and before the draft regulations are approved by that House under subsection (10), recommend under this subsection that no further proceedings be taken in relation to the draft regulations.
- (12) Where a recommendation is made by a committee of the House of Commons under subsection (11) in relation to draft regulations, no proceedings may be taken in relation to the draft regulations in the House of Commons under subsection (10) unless the recommendation is, in the same Session, rejected by resolution of the House of Commons.
- (13) If, after the expiry of the 60-day period, the Minister wishes to make regulations consisting of a version of the draft regulations with material changes, the Minister must lay before Parliament—
 - (a) revised draft regulations, and
 - (b) a statement giving details of—
 - (i) any representations made under subsection (8)(a); and

Taxation (Cross-border Trade) Bill, *continued*

- (ii) the revisions proposed.
- (14) The Minister may after laying revised draft regulations and a statement under subsection (9) make regulations in the terms of the revised draft if it is approved by a resolution of the House of Commons.
- (15) However, a committee of the House of Commons charged with reporting on the revised draft regulations may, at any time after the revised draft regulations are laid under subsection (12) and before it is approved by the House of Commons under subsection (13), recommend under this subsection that no further proceedings be taken in relation to the revised draft regulations.
- (16) Where a recommendation is made by a committee of the House of Commons under subsection (14) in relation to revised draft regulations, no proceedings may be taken in relation to the revised draft regulations in the House of Commons under subsection (13) unless the recommendation is, in the same Session, rejected by resolution of the House of Commons.
- (17) In this section, references to the “21-day” and “60-day” periods in relation to any draft regulations are to the periods of 21 and 60 days beginning with the day on which the draft regulations were laid before Parliament.”

Member’s explanatory statement

This new clause applies an amended version of the super-affirmative resolution procedure to certain powers to make regulations under Schedules 4 and 5, and Clause 42.

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

NC31

To move the following Clause—

“VAT deferral scheme

- (1) This section applies if it appears to the Secretary of State that the United Kingdom will cease to be a member of the European Union taxation and customs union.
- (2) The Secretary of State must by regulations introduce a domestic deferral scheme for UK importers.
- (3) In designing a scheme under subsection (2), the Secretary of State must consult with whichever relevant stakeholders deemed by the Secretary of State to be appropriate.
- (4) Regulations under subsection (2) may be made only if a draft of the regulations has been laid before, and approved by resolution of, the House of Commons.”

Member’s explanatory statement

This new clause ensures that in the event that the UK is no longer a member of the EU VAT area, the Secretary of State must by draft affirmative regulation introduce a VAT deferral scheme.

Taxation (Cross-border Trade) Bill, *continued*

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

NC32

To move the following Clause—

“Rules of origin

- (1) Where the exigencies of trade so require, a document proving origin may be issued in the UK in accordance with the rules of origin in force in the country or territory of destination or any other method identifying the country where the goods were wholly obtained or underwent their last substantial transformation.
- (2) The Secretary of State may by regulations specify—
 - (a) the bodies that certificate origin for the purposes of a certificate under subsection (1),
 - (b) the specifications of the certificate, and
 - (c) any other relevant factor.”

Member’s explanatory statement

This new clause would allow a document proving origin to be issued in the UK and would allow the Secretary of State to make regulations specifying the bodies that can issue a certificate and the specifications of a certificate as well as other relevant factors.

Antoinette Sandbach
 Mr Dominic Grieve
 Mr Jonathan Djanogly
 Mr Kenneth Clarke
 Heidi Allen
 Robert Neill

NC33

To move the following Clause—

“Additional regulations requiring the affirmative procedure (No. 2)

- (1) No regulations to which this section applies may be made unless a draft has been laid before and approved by a resolution of the House of Commons.
- (2) This section applies to regulations under—
 - (a) section 8(1) (the customs tariff);
 - (b) section 14(1) (agricultural goods);
 - (c) section 19(1) (reliefs);
 - (d) section 22(1) (authorised economic operators);
 - (e) section 30 (general provision for the purposes of import duty);
 - (f) section 39(1) (export duties);
 - (g) section 42(5) (exclusion from principal VAT directive);

Taxation (Cross-border Trade) Bill, *continued*

- (h) section 47(2) (exclusion from or modification of EU law relating to excise duty).”

Member’s explanatory statement

This new clause applies the affirmative resolution procedure to a number of powers in the Bill.

Sir Christopher Chope
Sir Desmond Swayne
Mr Peter Bone

NC34

To move the following Clause—

“Exclusion from tariffs for land border

Upon the United Kingdom’s withdrawal from the European Union, the United Kingdom shall not charge any customs duty or impose any quotas on goods entering the United Kingdom across the land border between the Republic of Ireland and the United Kingdom.”

Sir Christopher Chope
Sir Desmond Swayne
Mr Peter Bone

NC35

To move the following Clause—

“Exclusion from tariffs for goods imported from the Republic of Ireland

Part 1 of this Act shall not apply to the import of any good into the United Kingdom from the Republic of Ireland.”

Taxation (Cross-border Trade) Bill, *continued*

Priti Patel
 Mr Jacob Rees-Mogg
 Mr Marcus Fysh
 Mr Peter Bone
 Mr Iain Duncan Smith
 Sir Bernard Jenkin

Andrea Jenkyns
 Mr Simon Clarke

Mr William Wragg
 Ms Nadine Dorries

Ross Thomson

NC36

To move the following Clause—

“Prohibition on collection of certain taxes or duties on behalf of territory without reciprocity

- (1) Subject to subsection (2), it shall be unlawful for HMRC to account for any duty of customs or VAT or excise duty collected by HMRC to the Government of a country or territory outside the United Kingdom.
- (2) Subsection (1) shall not apply if the Treasury declare by Order that arrangements have been entered into by Her Majesty’s Government and that government under which that government will account to HMRC for those duties and taxes collected in that country on a reciprocal basis.”

Mr Laurence Robertson
 Sammy Wilson
 Mr Owen Paterson
 Martin Vickers
 Mr William Wragg
 Kate Hoey

Ross Thomson
 Ms Nadine Dorries

Mr Peter Bone

Mr Simon Clarke

NC37

To move the following Clause—

“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.”
-

Taxation (Cross-border Trade) Bill, *continued*

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

NC38

★ To move the following Clause—

“Import tariffs under Part 1: Scotland (No. 2)

- (1) No power of the Treasury or of the Secretary of State to impose tariffs under or by virtue of the provisions specified in subsection (2) may be exercised in respect of goods entering Scotland unless consent has been given by the Scottish Parliament.
- (2) Those provisions are—
 - (a) section 8 (customs tariff),
 - (b) section 11 (quotas),
 - (c) section 13 (dumping of goods, etc),
 - (d) section 14 (agricultural goods), and
 - (e) section 15 (international disputes).”

Member’s explanatory statement

This new clause would provide the Scottish Parliament a veto over customs arrangements applying to Scotland.

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

27

Clause 1, page 1, line 7, at end insert “other than to Scotland.”

Member’s explanatory statement

This amendment would restrict the effect of the legislation to exclude Scotland.

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

26

Clause 2, page 2, line 3, at end insert “or goods coming from the EEA”

Member’s explanatory statement

This amendment seeks to remove the Bill’s provisions to grant the UK Government the ability to impose customs on EEA goods.

 Taxation (Cross-border Trade) Bill, *continued*

Sir Christopher Chope
Sir Desmond Swayne

68

Clause 2, page 2, line 3, at end insert “or goods entering the United Kingdom across the land border between the Republic of Ireland and the United Kingdom”

Sir Christopher Chope
Sir Desmond Swayne

69

Clause 2, page 2, line 3, at end insert “or goods imported into the United Kingdom from the Republic of Ireland.”

The Chancellor of the Exchequer

74

Clause 8, page 6, line 1, at end insert—

“() the interests of producers in the United Kingdom of the goods concerned,”

Member’s explanatory statement

This amendment requires the Treasury, when considering what rate of import duty ought to apply to particular goods, to have regard to the interests of UK producers of those goods.

Caroline Lucas

71

Clause 8, page 6, line 6, at end insert—

“(e) the interests of producers in the United Kingdom,
(f) the desirability of maintaining United Kingdom standards of animal welfare, food safety and environmental protection.”

Member’s explanatory statement

This amendment would require the Treasury, when considering the rate of import duty that ought to apply to any goods, to have regard to the interests of UK producers (e.g. farmers) and to the desirability of ensuring that UK standards of animal welfare, food safety and environmental protection are not undermined by imports produced to lower standards.

Gareth Snell

119

Clause 8, page 6, line 6, at end insert—

“(e) the impacts on sustainable development.”

Member’s explanatory statement

This amendment requires the Treasury to have regard to Government obligations to sustainable development in considering the rate of import duty.

The Chancellor of the Exchequer

84

Clause 13, page 9, line 7, after “a” insert “provisional tariff rate quota or a”

Member’s explanatory statement

This amendment is consequential on Amendment 85.

Taxation (Cross-border Trade) Bill, *continued*

Jeremy Corbyn
John McDonnell
Peter Dowd
Anneliese Dodds
Mr Nicholas Brown
Jonathan Reynolds

Angela Smith

Nic Dakin

21

Clause 13, page 9, line 18, at end insert—

“(4A) Subsection (4B) applies where the TRA or the Secretary of State is considering whether the application of a remedy, or the acceptance of a recommendation to do so—

- (a) is in the public interest, or
- (b) meets either of the economic interest tests described in paragraph 25 of Schedule 4 or paragraph 21 of Schedule 5.

(4B) In making a consideration to which this subsection applies, notwithstanding the provisions of Schedules 4 and 5, the TRA or the Secretary of State must give special consideration to the need to eliminate the trade distorting effect of injurious dumping and to restore effective competition, and must presume the application of a remedy or the acceptance of a recommendation to do so to be in the public interest and to have met the economic interest test unless this special consideration is significantly outweighed.”

Member’s explanatory statement

This amendment ensures that there is a presumption that if dumping is found, a remedial action will be taken.

Kirsty Blackman
Ian Blackford
Douglas Chapman
Stewart Hosie
Alison Thewliss
Patrick Grady

54

Clause 15, page 10, line 18, at end insert—

“(3) The Secretary of State must lay before the House of Commons an annual report on the exercise of the powers under this section including information on—

- (a) the relevant international law authorising the exercise of the powers in each case, and
- (b) the matters in dispute or issues arising in each case.”

Member’s explanatory statement

This amendment requires the Government to report on the circumstances of, and international law basis for, each variation of tariffs as a result of a trade dispute.

Taxation (Cross-border Trade) Bill, *continued*

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

55

Clause 22, page 14, line 36, at end insert—

- “(4) Within three months of the passing of this Act, the Chancellor of the Exchequer must lay before the House of Commons a report on the proposed exercise of the power of the HMRC Commissioners to make regulations under subsection (1), including in particular—
- (a) the proposed criteria to be applied in determining whether or not any person should be an authorised economic operator,
 - (b) an assessment of the structure of the authorised economic operator system in Germany, Austria and such other countries as the Chancellor of the Exchequer considers relevant,
 - (c) the proposed differences between the structure that is proposed to be established by the first exercise of the power to make regulations under subsection (1) and each of those structures described in accordance with paragraph (b),
 - (d) the level of proposed resources to be allocated by the HMRC Commissioners for the authorisation of new authorised economic operators, and
 - (e) the target timetable for the authorisation of—
 - (i) new authorised economic operators in each class, and
 - (ii) authorised economic operator certification renewals in each class.”

Member’s explanatory statement

This amendment requires the Government to report on the proposed operation of the powers of the HMRC under Clause 22, including comparative information.

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

33

Clause 25, page 17, line 2, leave out “Data Protection Act 1998” and insert “data protection legislation”

Member’s explanatory statement

This amendment and Amendment 34 seeks to provide that the powers of disclosure cannot be exercised in breach of the updated data protection framework to be enshrined in the Data Protection Act 2018.

Taxation (Cross-border Trade) Bill, *continued*

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

34

Clause 25, page 17, line 4, at end insert—

“(8) In this section, “the data protection legislation” has the same meaning as in the Data Protection Act 2018.”

Sir Desmond Swayne
 Sir Christopher Chope

70

Page 18, line 11, leave out Clause 31

Mr Chris Leslie
 Tom Brake
 Ian Murray
 Layla Moran
 Tim Farron
 Jamie Stone

Stephen Doughty

Caroline Lucas

1

Clause 31, page 18, line 24, at end insert—

“(2A) It shall be a negotiating objective of Her Majesty’s Government in negotiations on the matters specified in subsection (2B) to maintain the United Kingdom’s participation in the EU Customs Union.

(2B) Those matters are—

- (a) the United Kingdom’s withdrawal from the European Union, and
- (b) a permanent agreement with the European Union for a period subsequent to the transitional period after the United Kingdom’s withdrawal from the European Union.”

Member’s explanatory statement

This amendment establishes a negotiating objective to maintain the UK’s participation in the EU Customs Union.

Jeremy Corbyn
 John McDonnell
 Peter Dowd
 Barry Gardiner
 Anneliese Dodds
 Mr Nicholas Brown

Jonathan Reynolds

Nic Dakin

12

Clause 31, page 18, line 24, at end insert—

“(2A) It shall be one of the negotiating objectives of Her Majesty’s Government in negotiations on the matters specified in subsection (2B) to secure an agreement which allows the United Kingdom to secure tariff free access to the European

Taxation (Cross-border Trade) Bill, *continued*

Union including the potential to participate in a customs union with the European Union, following exit from the European Union.

- (2B) Those matters are—
- (a) the United Kingdom’s withdrawal from the European Union, and
 - (b) a permanent agreement with the European Union for a period subsequent to the transitional period after the United Kingdom’s withdrawal from the European Union.
- (2C) It shall be the duty of the Secretary of State to lay a report before the House of Commons on the outcome of negotiations on each of the matters specified in subsection (2B) in relation to the objective in subsection (2A).
- (2D) A report under this section in relation to the matter specified in subsection (2B)(a) shall include an account of—
- (a) the extent to which the negotiating objective has been met,
 - (b) proposals for the commencement of provisions of Parts 1 and 2, and
 - (c) proposals for the modification of this Act in the exercise of powers under this section or section 54, or otherwise, in consequence of an agreement with the European Union.
- (2E) The provisions specified in section 55(1) come into force on the day after the day on which a report under subsection (2D) is laid before the House of Commons.
- (2F) A report under this section in relation to the matter specified in subsection (2B)(b) shall include an account of—
- (a) the extent to which the negotiating objective has been met, and
 - (b) proposals for the modification of this Act in the exercise of powers under this section or section 54, or otherwise, in consequence of an agreement with the European Union.”

Member’s explanatory statement

This amendment establishes a negotiating objective to secure an agreement which allows the United Kingdom to secure tariff free access to the European Union including the potential to participate in a customs union with the European Union, following exit from the European Union, and makes associated provision about reporting and implementation and modification of the Bill as enacted.

Sir Bernard Jenkin
Mr Mark Francois
Mr Jacob Rees-Mogg
Sir William Cash
Andrea Jenkyns
Mr David Jones

Mr Marcus Fysh
Ross Thomson

Mr Peter Bone
Mr Simon Clarke

Mr William Wragg
Ms Nadine Dorries

72

Clause 31, page 18, line 34, at end insert—

“(4A) In the case of a customs union between the United Kingdom and the European Union, Her Majesty may not make a declaration by Order In Council under subsection (4) unless the arrangements have been approved by an Act of Parliament.”

Member’s explanatory statement

This amendment provides that the delegated powers under this clause may not be exercised until a proposed customs union with the European Union has been approved by a separate Act of Parliament.

Taxation (Cross-border Trade) Bill, *continued*

Yvette Cooper
 Rachel Reeves
 Tom Brake
 Ian Murray
 Layla Moran
 Helen Hayes

Caroline Lucas

Clause 31, page 18, line 38, at beginning insert “subject to subsection (8)”
Member’s explanatory statement
This amendment paves the way for Amendment 9.

8

Yvette Cooper
 Rachel Reeves
 Tom Brake
 Ian Murray
 Layla Moran
 Helen Hayes

Caroline Lucas

Clause 31, page 19, line 10, at end insert—

“(8) When the power under subsection (4) has been exercised in respect of a customs union between the United Kingdom and the European Union, the powers in subsections (4) and (5) may not be exercised so as to—
 (a) provide that that customs union shall cease to have effect, or
 (b) modify or disapply provision made by or under any other Act in a way that provides that that customs union shall cease to have effect.”

Member’s explanatory statement

This amendment would prevent the delegated powers under Clause 31 being used to end a customs union once the transition period has finished. It provides that the delegated powers under Clause 31, once exercised in relation to a customs union with the EU, cannot be exercised to provide for departure from such a union.

9

Antoinette Sandbach
 Mr Dominic Grieve
 Mr Jonathan Djanogly
 Mr Kenneth Clarke
 Heidi Allen
 Robert Neill

Clause 32, page 19, line 14, leave out subsections (2) to (4)
Member’s explanatory statement
This amendment is consequential on NC33.

56

The Chancellor of the Exchequer

Clause 32, page 19, line 15, leave out paragraphs (a) and (b) and insert “any regulations to which this subsection applies”

75

Taxation (Cross-border Trade) Bill, continued
Member's explanatory statement

Amendments 75 and 76 provide that regulations under Clause 30 (general provision for import duty purposes) cease to have effect if not approved by the House of Commons within 28 days of being made.

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

35

Clause 32, page 19, line 18, at end insert—

“(c) regulations under paragraph 4(2), 9(3) or 14(4) of Schedule 4.”

Member's explanatory statement

This amendment provides for regulations made under certain provisions of Schedule 4 (regarding dumping of goods or foreign subsidies causing injury to UK industry) to be subject to the made affirmative procedure rather than the negative procedure.

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

36

Clause 32, page 19, line 18, at end insert—

“(c) regulations under paragraph 1(2), 3(2), 4(2) or 5 of Schedule 5.”

Member's explanatory statement

This amendment provides for regulations made under certain provisions of Schedule 5 (regarding an increase in imports causing serious injury to UK producers) to be subject to the made affirmative procedure rather than the negative procedure.

The Chancellor of the Exchequer

76

Clause 32, page 19, line 21, at end insert—

“() Subsection (2) applies to—

- (a) the first regulations under section 8 (the customs tariff),
- (b) any other regulations under that section the effect of which is an increase in the amount of import duty payable under the customs tariff in a standard case (within the meaning of that section), or
- (c) regulations under section 30 (general provision for import duty purposes).”

Member's explanatory statement

See the explanatory statement for Amendment 75.

Taxation (Cross-border Trade) Bill, *continued*

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

37

Clause 32, page 19, line 21, at end insert—

“(2A) Section (*Super-affirmative resolution procedure*) applies to regulations under paragraph 1(3), 3(5), 5(2), or 6(2) of Schedule 4.”

Member’s explanatory statement

This amendment provides for regulations made under certain provisions of Schedule 4 (regarding dumping of goods or foreign subsidies causing injury to UK industry) to be subject to the superaffirmative resolution procedure, as defined in NC12.

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

38

Clause 32, page 19, line 21, at end insert—

“(2A) Section (*Super-affirmative resolution procedure*) applies to regulations under paragraph 2(2) or 2(3) of Schedule 5.”

Member’s explanatory statement

This amendment provides for regulations made under certain provisions of Schedule 5 (regarding an increase in imports causing serious injury to UK producers) to be subject to the superaffirmative resolution procedure, as defined in NC12.

Antoinette Sandbach
 Mr Dominic Grieve
 Mr Jonathan Djanogly
 Mr Kenneth Clarke
 Heidi Allen
 Robert Neill

57

Clause 32, page 19, line 32, leave out “subsection (2)” and insert “section (*Additional regulations requiring the affirmative procedure (No. 2)*)”

Member’s explanatory statement

This amendment is consequential on NC33.

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

39

Clause 32, page 19, line 32, after “(2)” insert “or (2A)”

Member’s explanatory statement

This amendment is consequential to Amendment 38.

 Taxation (Cross-border Trade) Bill, *continued*

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

40

Clause 39, page 27, line 5, after second “to”, insert “number”

Member’s explanatory statement

This amendment clarifies that goods may be defined for the purposes of the export tariff simply by reference to their number.

The Chancellor of the Exchequer

77

Clause 39, page 27, line 12, at end insert—

“() the interests of producers in the United Kingdom of the goods concerned,”

Member’s explanatory statement

This amendment requires the Treasury, when considering whether to impose export duty and the rate of export duty that ought to apply to particular goods if it is to be imposed, to have regard to the interests of UK producers of those goods.

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

41

Clause 39, page 27, line 12, at end insert—

“(aa) the interests of manufacturers in the United Kingdom,”

Member’s explanatory statement

This amendment requires the Treasury to have regard to the interests of manufacturers in considering the rate of export duty.

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

42

Clause 39, page 27, line 17, at end insert “and

(e) the public interest.”

Taxation (Cross-border Trade) Bill, *continued*

Gareth Snell

120

Clause 39, page 27, line 17, at end insert “and
(e) the impacts on sustainable development.”

Member’s explanatory statement

This amendment requires the Treasury to have regard to Government obligations towards sustainable development in considering the rate of export duty.

Antoinette Sandbach
Mr Dominic Grieve
Mr Jonathan Djanogly
Mr Kenneth Clarke
Heidi Allen
Robert Neill

58

Clause 40, page 27, line 35, leave out subsections (2) to (4)

Member’s explanatory statement

This amendment is consequential on NC33.

Antoinette Sandbach
Mr Dominic Grieve
Mr Jonathan Djanogly
Mr Kenneth Clarke
Heidi Allen
Robert Neill

59

Clause 40, page 28, line 7, leave out “subsection (2)” and insert “section
(Additional regulations requiring the affirmative procedure (No. 2))”

Member’s explanatory statement

This amendment is consequential on NC33.

Kirsty Blackman
Ian Blackford
Douglas Chapman
Stewart Hosie
Alison Thewliss
Patrick Grady

43

Clause 42, page 29, line 23, leave out subsection (1).

Member’s explanatory statement

This amendment would be to remove from the Bill the provision that retained EU law on VAT should not have effect, despite forming part of UK law as a result of Clause 3 of the European.

Taxation (Cross-border Trade) Bill, *continued*

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

- 44
- Clause 42, page 29, line 44, leave out from “regulation” to end of line 45
Member’s explanatory statement
The effect of this amendment would be to ensure that the UK Government does not exclude aspects of the EU’s principal VAT Directive that remain relevant by delegated legislation.

The Chancellor of the Exchequer

- 78
- Clause 42, page 29, line 45, at end insert—
 “() No regulations may be made under this section on or after 1 April 2023.”
Member’s explanatory statement
This amendment provides that the powers to make regulations under Clause 42 (EU law relating to VAT) are not exercisable after 31 March 2023.

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

- 45
- Clause 42, page 30, line 1, leave out subsection (6) and insert—
 “(6) Section (*Super-affirmative resolution procedure*) applies to regulations made under this section.”
Member’s explanatory statement
This amendment applies the super-affirmative resolution procedure, described in NC12, to regulations made under this section.

Antoinette Sandbach
 Mr Dominic Grieve
 Mr Jonathan Djanogly
 Mr Kenneth Clarke
 Heidi Allen
 Robert Neill

- 60
- Clause 42, page 30, line 1, leave out subsection (6)
Member’s explanatory statement
This amendment is consequential on NC33.

The Chancellor of the Exchequer

- 79
- Clause 42, page 30, line 1, leave out from “section” to end of line 2 and insert
 “must be laid before the House of Commons, and, unless approved by that House before the end of the period of 28 days beginning with the date on which the instrument is made, ceases to have effect at the end of that period.
 () The fact that a statutory instrument ceases to have effect as mentioned in subsection (6) does not affect—
 (a) anything previously done under the instrument, or

Taxation (Cross-border Trade) Bill, *continued*

- (b) the making of a new statutory instrument.
- () In calculating the period for the purposes of subsection (6), no account is to be taken of any time—
 - (a) during which Parliament is dissolved or prorogued, or
 - (b) during which the House of Commons is adjourned for more than 4 days.”

Member’s explanatory statement

This amendment provides that regulations under Clause 42 (EU law relating to VAT) cease to have effect if not approved by the House of Commons within 28 days of being made.

Antoinette Sandbach
 Mr Dominic Grieve
 Mr Jonathan Djanogly
 Mr Kenneth Clarke
 Heidi Allen
 Robert Neill

62

Clause 42, page 30, line 12, at end insert—

- “(9) This section shall, subject to subsection (10), cease to have effect at the end of the period of three years beginning with the day on which this Act is passed.
- (10) The Treasury may by regulations provide that this section shall continue in force for an additional period of up to three years from the end of the period specified in subsection (9).
- (11) The power to make regulations under subsection (10) may only be exercised once.
- (12) No regulations may be made under subsection (10) unless a draft has been laid before and approved by a resolution of the House of Commons.”

Member’s explanatory statement

This amendment sunsets the provisions of Clause 42.

Antoinette Sandbach
 Mr Dominic Grieve
 Mr Jonathan Djanogly
 Mr Kenneth Clarke
 Heidi Allen
 Robert Neill

63

Clause 45, page 31, line 25, at end insert—

- “(5) This section shall, subject to subsection (6), cease to have effect at the end of the period of three years beginning with the day on which this Act is passed.
- (6) The Treasury may by regulations provide that this section shall continue in force for an additional period of up to three years from the end of the period specified in subsection (5).
- (7) The power to make regulations under subsection (7) may only be exercised once.
- (8) No regulations may be made under subsection (7) unless a draft has been laid before and approved by a resolution of the House of Commons.”

Member’s explanatory statement

This amendment sunsets the provisions of Clause 45.

Taxation (Cross-border Trade) Bill, continued

The Chancellor of the Exchequer

80

Clause 47, page 32, line 47, at end insert—

“() No regulations may be made under this section on or after 1 April 2023.”

Member’s explanatory statement*This amendment provides that the power to make regulations under Clause 47 (EU law relating to excise duty) is not exercisable after 31 March 2023.*

Antoinette Sandbach
 Mr Dominic Grieve
 Mr Jonathan Djanogly
 Mr Kenneth Clarke
 Heidi Allen
 Robert Neill

64

Clause 47, page 33, line 7, at end insert—

“(5) This section shall, subject to subsection (6), cease to have effect at the end of the period of three years beginning with the day on which this Act is passed.

(6) The Treasury may by regulations provide that this section shall continue in force for an additional period of up to three years from the end of the period specified in subsection (5).

(7) The power to make regulations under subsection (7) may only be exercised once.

(8) No regulations may be made under subsection (7) unless a draft has been laid before and approved by a resolution of the House of Commons.”

Member’s explanatory statement*This amendment sunsets the provisions of Clause 47.*

 The Chancellor of the Exchequer

81

Clause 48, page 33, line 12, after “section” insert “, or regulations under section 47,”

Member’s explanatory statement*This amendment provides that regulations under Clause 47 (EU law relating to excise duty) cease to have effect if not approved by the House of Commons within 28 days of being made.*

Jeremy Corbyn
 John McDonnell
 Peter Dowd
 Anneliese Dodds
 Mr Nicholas Brown
 Jonathan Reynolds

Nic Dakin

22

Clause 48, page 33, line 29, at end insert—

“(5A) No regulations may be made under section 47 unless a draft has been laid before, and approved by a resolution of, the House of Commons.”

Taxation (Cross-border Trade) Bill, *continued*

The Chancellor of the Exchequer
 Jeremy Corbyn
 John McDonnell
 Peter Dowd
 Anneliese Dodds
 Mr Nicholas Brown

Jonathan Reynolds

Nic Dakin

23

Clause 48, page 33, line 30, leave out “47” and insert “46”

Member’s explanatory statement

This amendment is consequential Amendment 81.

Antoinette Sandbach

61

Clause 48, page 33, line 31, leave out “applies” and insert “or section (*Additional regulations requiring the affirmative procedure (No. 2)*) apply”

Member’s explanatory statement

This amendment is consequential on NC33.

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

46

Clause 51, page 34, line 39, leave out second “appropriate” and insert “necessary”

Member’s explanatory statement

This amendment provides that the power to make regulations about VAT, customs duty and excise duty in consequence of UK withdrawal from the EU is only exercised when it is necessary to do so.

The Chancellor of the Exchequer

82

Clause 51, page 34, line 41, at end insert—

“() No regulations may be made under this section on or after 1 April 2022.”

Member’s explanatory statement

This amendment provides that the power to make regulations under Clause 51 (power to make provision in relation to VAT or duties of customs or excise) is not exercisable after 31 March 2022.

Tom Brake
 Layla Moran
 Tim Farron
 Jamie Stone

10

Clause 51, page 35, line 1, leave out paragraph (a)

Member’s explanatory statement

This amendment prevents regulations under Clause 51 from making any provision as might be made by an Act of Parliament.

Taxation (Cross-border Trade) Bill, *continued*

Antoinette Sandbach
 Mr Dominic Grieve
 Mr Jonathan Djanogly
 Mr Kenneth Clarke
 Heidi Allen
 Robert Neill

67

Clause 51, page 35, line 2, after “Act”, insert “other than provision creating a delegated power”

Member’s explanatory statement

This amendment removes the power for regulations made under Clause 51 to create further delegated powers (tertiary legislation).

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

47

Clause 51, page 35, line 4, at end insert—

“(c) may not be made after 29 March 2021.

(2A) The Secretary of State may by regulations amend the date in paragraph (1)(c) to ensure that the day specified is the day that any transition period related to the United Kingdom’s withdrawal from the European Union comes to an end.

(2B) A statutory instrument containing regulations under subsection (2A) may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, each House of Parliament.”

Member’s explanatory statement

This amendment inserts a sunset provision that disallows any regulations to be made under Clause 51 after 29 March 2021, while also allowing the Secretary of State to alter that date, by regulations subject to the affirmative procedure, in the event that this is not the date on which any transition period following the United Kingdom’s withdrawal from the European Union comes to an end.

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

48

Clause 51, page 35, line 10, after “section” insert “, apart from regulations under subsection (2A),”

Member’s explanatory statement

This amendment is consequential to Amendment 47.

Taxation (Cross-border Trade) Bill, *continued*

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

49

Clause 51, page 35, line 25, after “apply” insert “, apart from regulations under subsection (2A),”

Member’s explanatory statement

This amendment is consequential to Amendment 47.

Antoinette Sandbach
 Mr Dominic Grieve
 Mr Jonathan Djanogly
 Mr Kenneth Clarke
 Heidi Allen
 Robert Neill

65

Clause 51, page 35, line 38, at end insert—

- “(10) This section shall, subject to subsection (11), cease to have effect at the end of the period of three years beginning with the day on which this Act is passed.
- (11) The Treasury may by regulations provide that this section shall continue in force for an additional period of up to three years from the end of the period specified in subsection (10).
- (12) The power to make regulations under subsection (11) may only be exercised once.
- (13) No regulations may be made under subsection (11) unless a draft has been laid before and approved by a resolution of the House of Commons.”

Member’s explanatory statement

This amendment sunsets the provisions of Clause 51.

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

50

Clause 54, page 37, line 5, leave out second “appropriate” and insert “necessary”

Member’s explanatory statement

This amendment ensures that regulations making consequential and transitional provision may only be made when necessary.

Taxation (Cross-border Trade) Bill, *continued*

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

51

Clause 54, page 37, line 14, leave out “appropriate” and insert “necessary”

Member’s explanatory statement

This amendment ensures that regulations making consequential and transitional provision may only be made when necessary.

Anna Soubry
 Mr Kenneth Clarke
 Mr Chris Leslie
 Chuka Umunna
 Stephen Doughty
 Wes Streeting

Kate Green
 Dr Paul Williams
 Mary Creagh
 Ian Murray
 Susan Elan Jones
 Caroline Lucas

Rushanara Ali
 Tom Brake
 Catherine McKinnell
 Layla Moran
 Joanna Cherry
 Seema Malhotra

Mr Ben Bradshaw
 Mr David Lammy
 Martin Whitfield
 Helen Hayes
 Peter Kyle

2

Clause 55, page 38, line 15, leave out from “force” to end of line 16 and insert “in accordance with the provisions of section (*EU Customs Union and pre-commencement requirements*)(7).”

Member’s explanatory statement

This amendment is consequential on NCI.

Jeremy Corbyn
 John McDonnell
 Peter Dowd
 Barry Gardiner
 Anneliese Dodds
 Mr Nicholas Brown

Jonathan Reynolds

Nic Dakin

13

Clause 55, page 38, line 15, leave out from “force” to end of line 16 and insert “in accordance with the provisions of section (*Preparedness for a customs union with the European Union*)(5).”

Member’s explanatory statement

This amendment is consequential on NC11.

Taxation (Cross-border Trade) Bill, *continued*

Jeremy Corbyn
John McDonnell
Peter Dowd
Barry Gardiner
Anneliese Dodds
Mr Nicholas Brown

Jonathan Reynolds

Nic Dakin

14

Clause 55, page 38, line 15, leave out from “force” to end of line 16 and insert “in accordance with the provisions of section 31(2E)”.

Member’s explanatory statement

This amendment is consequential on Amendment 12.

Anna Soubry
Chuka Umunna
Stephen Doughty
Mr Chris Leslie
Stephen Hammond
Peter Kyle

Caroline Lucas

Nicky Morgan

Heidi Allen

20

Clause 55, page 38, line 15, leave out from “force” to end of line 16 and insert “in accordance with the provisions of section (*Implementation of a customs union with the EU as a negotiating objective*)(7)”.

Member’s explanatory statement

This amendment is consequential on NC12.

Yvette Cooper
Rachel Reeves
Tom Brake
Layla Moran
Helen Hayes
Caroline Lucas

5

Clause 55, page 38, line 17, leave out paragraphs (a) to (d) and insert—

“(a) section (*Pre-commencement impact assessment of leaving the EU Customs Union*), and”

Member’s explanatory statement

This amendment is consequential on NC6.

Kirsty Blackman
Ian Blackford
Douglas Chapman
Stewart Hosie
Alison Thewliss
Patrick Grady

52

Clause 55, page 38, line 17, after “(2)”, insert “and (2A)”

Member’s explanatory statement

This amendment paves the way for Amendment 53.

Taxation (Cross-border Trade) Bill, *continued*

Yvette Cooper
 Rachel Reeves
 Tom Brake
 Layla Moran
 Helen Hayes
 Caroline Lucas

6

Clause 55, page 38, line 24, leave out subsection (2)

Member's explanatory statement

This amendment is consequential on NC6.

Mr Chris Leslie
 Tom Brake
 Mr David Lammy
 Caroline Lucas
 Layla Moran

3

Clause 55, page 38, line 32, at end insert—

“(2A) No regulations may be made for the purpose of appointing a day for the coming into force of paragraph 1 of Schedule 7 (replacement of EU customs duties) unless a draft has been laid before, and approved by a resolution of, the House of Commons.”

Member's explanatory statement

This amendment requires regulations commencing paragraph 1 of Schedule 7 to be subject to the affirmative procedure.

Mr Chris Leslie
 Tom Brake
 Stephen Doughty
 Caroline Lucas
 Layla Moran

4

Clause 55, page 38, line 32, at end insert—

“(2A) No regulations may be made for the purpose of appointing a day for the coming into force of any provision in Part 3 (amending or superseding EU law relating to VAT) unless a draft has been laid before, and approved by a resolution of, the House of Commons.”

Member's explanatory statement

This amendment requires regulations commencing provisions in Part 3 to be subject to the affirmative procedure.

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

28

Clause 55, page 38, line 32, at end insert—

“(2A) Regulations under subsection (2) may not be made until the Secretary of State has consulted with the Scottish Ministers on the effect of deviating from EU levels of import duties in relation to—

- (a) preferential rates,
- (b) dumping of goods and foreign subsidies,
- (c) international disputes,

Taxation (Cross-border Trade) Bill, continued

(d) replacement of EU trade duties.”

Member’s explanatory statement

This amendment would require the UK Government to consult Scottish Ministers before deviating from EU levels of import duties in relation to (a) preferential rates (b) dumping of goods and foreign subsidies (c) international disputes (d) replacement of EU trade duties.

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

29

Clause 55, page 38, line 32, at end insert—

“(2A) The following provisions come into force on such day as the Secretary of State may be regulations under this section appoint—

- (a) section 41 (abolition of acquisition VAT and extension of import VAT),
- (b) section 42 (EU law related to VAT), and
- (c) section 43 and Schedule 8 (VAT amendment connected with withdrawal from EU).

(2B) Regulations under subsection (2A) may not be made until the Secretary of State has consulted with the Scottish Ministers on—

- (a) the effect of leaving the EU VAT area on the lawful importation of goods into the United Kingdom from the European Union, and
- (b) the effect of abolishing acquisition VAT and extending import VAT on the lawful importation of goods into the United Kingdom from the European Union.”

Member’s explanatory statement

This amendment would require the UK Government to consult with Scottish Ministers before leaving the EU VAT Area before any system of upfront import VAT could be applied.

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

31

Clause 55, page 38, line 32, at end insert—

“(2A) Regulations under subsection (2) may not be made until the Secretary of State has laid before the House of Commons an impact assessment that considers the effect on Scotland of deviating from EU levels of import duties in relation to

- (a) preferential rates
- (b) dumping of goods and foreign subsidies
- (c) international disputes
- (d) replacement of EU trade duties.”

Member’s explanatory statement

This amendment would require the UK Government to make a Scottish impact assessment on the effects of deviating from EU levels of import duties in relation to (a) preferential rates (b) dumping of goods and foreign subsidies (c) international disputes (d) replacement of EU trade duties.

Taxation (Cross-border Trade) Bill, *continued*

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

53

Clause 55, page 38, line 32, at end insert—

“(2A) The following provisions come into force on such day as the Secretary of State may be regulations under this section appoint—

- (a) section 41 (abolition of acquisition VAT and extension of import VAT),
- (b) section 42 (EU law related to VAT), and
- (c) section 43 and Schedule 8 (VAT amendment connected with withdrawal from EU).

(2B) Regulations under subsection (2A) may not be made until the Secretary of State has laid before the House of Commons an impact assessment that considers—

- (a) the effect of leaving the EU VAT area on the lawful importation of goods into the United Kingdom from the European Union, and
- (b) the effect of abolishing acquisition VAT and extending import VAT on the lawful importation of goods into the United Kingdom from the European Union.”

Member’s explanatory statement

This amendment would require the UK Government to make an impact assessment on the effects of leaving the EU VAT Area before any system of upfront import VAT could be applied to goods lawfully being imported into the UK from the European Union under EU Law.

Yvette Cooper
 Rachel Reeves
 Tom Brake
 Mr David Lammy
 Layla Moran
 Helen Hayes

Caroline Lucas

7

Clause 55, page 38, line 34, at end insert—

“(3A) Subsection (3) is subject to section (*Pre-commencement impact assessment of leaving the EU Customs Union*).”

Member’s explanatory statement

This amendment is consequential on NC6.

Taxation (Cross-border Trade) Bill, *continued*

Gareth Snell
Ruth Smeeth
Ian Austin
Mrs Madeleine Moon
John Mann

Schedule 4, page 58, line 2, after “consumption”, insert “by independent customers” 15

Member’s explanatory statement

This amendment requires the comparable price for the purposes of determining the normal value to be assessed with respect to consumption by independent customers.

Gareth Snell
Ruth Smeeth
Ian Austin
Mrs Madeleine Moon
John Mann

Schedule 4, page 58, line 4, at end insert “sub-paragraphs (2A) to (2L) and with” 16

Member’s explanatory statement

This amendment paves the way for Amendment 17.

Gareth Snell
Ruth Smeeth
Ian Austin
Mrs Madeleine Moon
John Mann

Schedule 4, page 58, line 6, at end insert— 17

- “(2A) For the purposes of sub-paragraph (2) the following shall apply.
- (2B) Where the exporter in the exporting country does not produce or does not sell the like goods, the normal value may be established on the basis of prices of other sellers or producers.
- (2C) Prices between parties which appear to be associated or to have a compensatory arrangement with each other shall not be considered to be in the ordinary course of trade and shall not be used to establish the normal value unless it is determined that they are unaffected by the relationship.
- (2D) Sales of the like goods intended for consumption in the exporting foreign country or territory shall normally be used to determine the normal value if such sales volume constitutes 5% or more of the sales volume exported to the United Kingdom, but a lower volume of sales may be used when, for example, the prices charged are considered representative for the market concerned.
- (2E) When there are no or insufficient sales of the like goods in the ordinary course of trade, or where, because of the particular market situation, such sales do not permit a proper comparison, the normal value shall be calculated on the basis of—
 - (a) the cost of production in the country of origin plus a reasonable amount for selling, general and administrative costs and for profits, or
 - (b) the export prices, in the ordinary course of trade, to an appropriate third country, provided that those prices are representative.
- (2F) Sales of the like goods in the domestic market of the exporting foreign country or territory, or export sales to a third country, at prices below unit production costs plus selling, general and administrative costs shall be treated as not being in the ordinary course of trade by reason of price, and disregarded in determining the normal value, if it is determined that such sales are made within an extended

Taxation (Cross-border Trade) Bill, *continued*

period in substantial quantities, and are at prices which do not provide for the recovery of all costs within a reasonable period of time.

- (2G) The amounts for selling, for general and administrative costs and for profits shall be based whenever possible on actual data pertaining to production and sales, in the ordinary course of trade, of the like product by the exporter or producer under investigation.
- (2H) When it is not possible to determine such amounts on the basis prescribed in subparagraph (2G), the amounts may be determined on the basis of—
- (a) the weighted average of the actual amounts determined for other exporters or producers subject to investigation in respect of production and sales of the like product in the domestic market of the country of origin,
 - (b) the actual amounts applicable to production and sales, in the ordinary course of trade, of the same general category of products for the exporter or producer in question in the domestic market of the country of origin,
 - (c) any other reasonable method, provided that the amount for profit so established shall not exceed the profit normally realised by other exporters or producers on sales of products of the same general category in the domestic market of the country of origin.
- (2I) If the TRA determines that it is not appropriate to use domestic prices and costs in the exporting country due to the existence in that country of significant distortions, the normal value shall be constructed exclusively on the basis of costs of production and sale reflecting undistorted prices or benchmarks, subject to the following provisions.
- (2J) “Significant distortions” for this purpose means distortions which occur when reported prices or costs, including the costs of raw materials and energy, are not the result of free market forces because they are affected by substantial government intervention.
- (2K) The TRA shall use the corresponding costs of production and sale in an appropriate representative country with a similar level of economic development as the exporting country, provided the relevant data are readily available; and, where there is more than one such country, preference shall be given, where appropriate, to countries with an adequate level of social and environmental protection.
- (2L) If such data are not available, the TRA may use any other evidence it deems appropriate for establishing a fair normal value, including undistorted international prices, costs, or benchmarks; or costs in the exporting country to the extent that they are positively established not to be distorted.”

Member’s explanatory statement

This amendment makes further provision on the face of the Bill about how the normal value and the comparable price are to be determined in certain circumstances.

Gareth Snell
Ruth Smeeth
Ian Austin
Mrs Madeleine Moon
John Mann

18

Schedule 4, page 58, line 6, at end insert—

- “(2M) A fair comparison shall be made between the export price and the normal value.
- (2N) The comparison for the purposes of sub-paragraph (4) shall be made at the same level of trade and in respect of sales made at, as closely as possible, the same time and with due account taken of other differences which affect price comparability.
- (2O) Where the normal value and the export price as established are not on such a comparable basis, due allowance, in the form of adjustments, shall be made in

Taxation (Cross-border Trade) Bill, *continued*

each case, on its merits, for differences in factors which are claimed, and demonstrated, to affect prices and price comparability.”

Member’s explanatory statement

This amendment provides for fair comparison between the export price and the normal value.

Gareth Snell
Ruth Smeeth
Ian Austin
Mrs Madeleine Moon
John Mann

19

Schedule 4, page 58, leave out lines 8 to 15 and insert—

“(a) to provide guidance with respect to the application of sub-paragraphs (2) to (2O).”

Member’s explanatory statement

This amendment replaces the provision for definitions of key terms and the determination of related matters in individual cases with guidance about the application of the existing provisions and those contained in Amendments 17 and 18.

Jeremy Lefroy
Gareth Snell
Ruth Smeeth
Anna Turley
Angela Smith
Alex Cunningham

Paul Farrelly

25

Schedule 4, page 58, line 12, and end insert—

“(v) “specified cases where it is not appropriate to use the price in paragraph 2(a)” including details on determining normal value in the presence of state distortions and non-market economy situations.”

Member’s explanatory statement

This amendment would provide certainty by placing a marker in primary legislation to ensure that secondary legislation will clarify how, in anti-dumping investigations, the TRA will calculate the level of dumping for cases where the domestic prices of the alleged dumped imports cannot be used.

The Chancellor of the Exchequer

103

Schedule 4, page 66, line 26, leave out from “that” to end of line 30 and insert “it is not in the public interest to accept it.

(2A) In considering that, the Secretary of State must accept the TRA’s determination that requiring a guarantee in accordance with the recommendation meets the economic interest test (see paragraph 25), unless the Secretary of State is satisfied that the determination is not one that the TRA could reasonably have made.”

Member’s explanatory statement

Amendments 103 and 108 provide that the Secretary of State may reject a recommendation by the TRA to apply an anti-dumping or anti-subsidy remedy only if the Secretary of State is satisfied that it is not in the public interest to accept the recommendation. In deciding that, the Secretary of State must accept the TRA’s view that the economic interest test is met, unless satisfied that the TRA could not reasonably have come to that view.

Taxation (Cross-border Trade) Bill, continued

The Chancellor of the Exchequer

104

Schedule 4, page 68, line 42, leave out “such period as the TRA considers necessary” and insert “a period of 5 years unless the TRA considers that a lesser period is sufficient”

Member’s explanatory statement

Amendments 104 and 105 provide that the recommended period for the application of an anti-dumping amount or a countervailing amount is 5 years unless the TRA considers that a lesser period is sufficient to counteract the dumping, or the importation of subsidised goods, which has caused or is causing injury.

The Chancellor of the Exchequer

105

Schedule 4, page 69, line 1, leave out from beginning to “and” in line 3

Member’s explanatory statement

See the explanatory statement for Amendment 104.

The Chancellor of the Exchequer

106

Schedule 4, page 69, line 8, at end insert—

“() In the case of a recommendation of such a prior date made by virtue of paragraph 19, the reference in sub-paragraph (2)(a) to a period of 5 years is to be read as a reference to a period of 5 years plus the relevant period (within the meaning of paragraph 19).”

Member’s explanatory statement

This amendment ensures that where it is recommended that an anti-dumping amount or a countervailing amount is applied to goods from a date on or before the day of publication of the relevant public notice under clause 13, the default recommended period of 5 years for the application of the amount (provided for by Amendment 104) is extended by that prior period.

The Chancellor of the Exchequer

107

Schedule 4, page 69, line 8, at end insert—

“() See also paragraph 21 regarding the possibility, following a review, of extensions or variations to the period for which an anti-dumping amount or a countervailing amount applies to goods.”

Member’s explanatory statement

This amendment is consequential on Amendment 105.

The Chancellor of the Exchequer

108

Schedule 4, page 70, line 12, leave out from “that” to end of line 17 and insert “it is not in the public interest to accept it.

(2A) In considering that, the Secretary of State must accept the TRA’s determination that the application of an anti-dumping amount or a countervailing amount to goods in accordance with the recommendation meets the economic interest test (see paragraph 25), unless the Secretary of State is satisfied that the determination is not one that the TRA could reasonably have made.”

Member’s explanatory statement

See the explanatory statement for Amendment 103.

Taxation (Cross-border Trade) Bill, *continued*

The Chancellor of the Exchequer

109

Schedule 4, page 72, line 11, leave out “5 year period referred to in paragraph 18(2)(b)” and insert “period referred to in paragraph 18(2)(a)”

Member’s explanatory statement

This amendment is consequential on Amendments 104 and 105.

The Chancellor of the Exchequer

110

Schedule 4, page 75, line 28, at end insert—

“(zi) the injury caused by the dumping of the goods, or the importation of the subsidised goods, to a UK industry in the goods and the benefits to that UK industry in removing that injury,”

Member’s explanatory statement

Paragraph 25(4)(a) of Schedule 4 lists certain matters which the TRA and the Secretary of State must take account of, so far as relevant, when deciding whether the application of an anti-dumping or anti-subsidy remedy is not in the economic interest of the UK. Amendment 110 inserts an express reference in that list to the injury caused by the dumping of the goods or the subsidised imports to a UK industry in the goods and of the benefits to that industry in removing that injury.

The Chancellor of the Exchequer

111

Schedule 4, page 76, line 9, at end insert—

“(zi) the UK industry referred to in sub-paragraph (4)(a)(zi) and other producers of goods,”

Member’s explanatory statement

Amendments 111 and 112 make clear that the references to “affected industries” in paragraph 25 of Schedule 4 continue to include the injured UK industry referred to in Amendment 110.

The Chancellor of the Exchequer

112

Schedule 4, page 76, line 10, leave out “producers and”

Member’s explanatory statement

See the explanatory statement for Amendment 111.

Peter Dowd
Jeremy Corbyn
John McDonnell
Mr Nicholas Brown
Angela Smith
Nic Dakin

24

Schedule 4, page 76, line 12, at end insert—

“25A(1) The TRA shall, in determining the amount which it is satisfied would be adequate to remove the injury described in paragraph 14(3)(b) or 18(4)(b), take account of all elements of the material injury being caused to the UK industry, including, but not limited to, the impact of reduced sales volumes, price suppression and curtailment of investment. Regulations may make further provision for this purpose.

(2) Regulations may make provision for specific circumstances in which paragraph 14(3)(b) or 18(4)(b) may not apply.”

Taxation (Cross-border Trade) Bill, continued

Kirsty Blackman
 Ian Blackford
 Douglas Chapman
 Stewart Hosie
 Alison Thewliss
 Patrick Grady

32

Schedule 4, page 76, line 12, at end insert—

- “25A(1) The TRA shall, in determining the amount which it is satisfied would be adequate to remove the injury described in paragraph 14(3)(b) or 18(4)(b), take account of all elements of the material injury being caused to UK industry, consumers and public administration and finances, including, but not limited to, the impact of reduced sales volumes, price suppression, curtailment of investment and availability of goods. Regulations may make further provision for this purpose.
- (2) Regulations may make provision for specific circumstances in which paragraph 14(3)(b) or 18(4)(b) may not apply.
- (3) No regulations may be made under sub-paragraph (2) unless—
- (a) A Minister of the Crown has made a statement to the House of Commons that Her Majesty’s Government has negotiated with the relevant foreign government in order to remedy the activity causing injury to UK industry;
 - (b) lay before the House of Commons an impact assessment of implementing the regulations; and
 - (c) a draft of those regulations has been laid before, and approved by a resolution of, the House of Commons.”

Member’s explanatory statement

This amendment ensures the TRA considers a wider range of economic variables when considering policy responses to trade disputes and allows UK ministers to make associated regulations setting aside this wider set of considerations, so long as the UK Government has entered negotiations with the third country in question, provided an impact assessment on policy changes and that the policy change has been approved by a resolution in the House of Commons.

The Chancellor of the Exchequer

113

Schedule 5, page 81, line 32, after “plan” insert “or the TRA waives the requirement for the application to be accompanied by such a plan”

Member’s explanatory statement

This amendment enables the TRA to waive the requirement for an application for the initiation of a safeguarding investigation to be accompanied by a preliminary adjustment plan.

The Chancellor of the Exchequer

85

Schedule 5, page 84, line 12, leave out from “goods” to end of line 14 and insert “or to specified relevant goods;

- (b) that all the relevant goods, or specified relevant goods, should be subject to a quota for a specified period during which a lower rate of import duty should be applicable to imports of goods within the amount of the quota than is applicable to imports of goods outside the amount of the quota (referred to in this Schedule as a “provisional tariff rate quota”).

Taxation (Cross-border Trade) Bill, *continued*

- (3A) Where the TRA makes a recommendation under sub-paragraph (3)(a) in relation to relevant goods it must, as part of the recommendation, recommend to the Secretary of State how a provisional safeguarding amount applicable to those goods should be determined.”

Member’s explanatory statement

This amendment enables the TRA, where it makes a provisional affirmative determination during a safeguarding investigation, to recommend that goods be made subject to a provisional tariff rate quota as an alternative to recommending that a provisional safeguarding amount be applied to the goods.

The Chancellor of the Exchequer

86

Schedule 5, page 84, line 16, leave out “the application of a provisional safeguarding amount” and insert “applying a provisional safeguarding amount to relevant goods, or making relevant goods subject to a provisional tariff rate quota,”

Member’s explanatory statement

This amendment is consequential on Amendment 85.

The Chancellor of the Exchequer

87

Schedule 5, page 84, line 22, leave out sub-paragraph (5) and insert—

- “(5) The TRA may only make a recommendation under one or other of paragraphs (a) and (b) of sub-paragraph (3) in relation to any particular relevant good.
- (5A) The TRA may make a recommendation under paragraph (a) or (b) of sub-paragraph (3) in relation to specified relevant goods (rather than all the relevant goods) only if the recommendations which it makes under that sub-paragraph, when taken together, cover all the relevant goods.
- (5B) If the TRA determines that there are one or more recommendations which it could make under sub-paragraph (3) in relation to all the relevant goods, or that there are one or more recommendations which it could make under sub-paragraph (3) in relation to specified relevant goods, it must make that recommendation or one of those recommendations (subject to sub-paragraphs (5) and (5A)).”

Member’s explanatory statement

This amendment is consequential on Amendment 85. It has the effect that the TRA may recommend that goods in relation to which a provisional affirmative determination is made should be subject either to a provisional safeguarding amount or a provisional tariff rate quota, but not both, although some of the goods may be subject to one type of provisional remedy whilst the rest are subject to the other type of remedy.

The Chancellor of the Exchequer

88

Schedule 5, page 84, line 35, leave out “11(3)” and insert “11(3)(a)”

Member’s explanatory statement

This amendment is consequential on Amendment 85.

The Chancellor of the Exchequer

89

Schedule 5, page 84, line 41, leave out “The recommendation referred to in paragraph 11(3)(b)” and insert “A recommendation under paragraph 11(3)(a)”

Member’s explanatory statement

This amendment is consequential on Amendment 85.

Taxation (Cross-border Trade) Bill, *continued*

- The Chancellor of the Exchequer 90
- Schedule 5, page 84, line 42, at end insert “(see paragraph 11(3A))”
Member’s explanatory statement
This amendment is consequential on Amendment 85.
- The Chancellor of the Exchequer 91
- Schedule 5, page 85, line 11, leave out “11(3)” and insert “11(3)(a)”
Member’s explanatory statement
This amendment is consequential on Amendment 85.
- The Chancellor of the Exchequer 92
- Schedule 5, page 85, line 12, at end insert—
“TRA’s recommendations regarding provisional tariff rate quotas
- 12A (1) This paragraph applies to a recommendation by the TRA under paragraph 11(3)(b) in relation to goods.
- (2) The specified period referred to in paragraph 11(3)(b)—
- (a) must not exceed 200 days, and
 - (b) if the recommendation is accepted by the Secretary of State, must begin on the day after the date of publication of the public notice under section 13 giving effect to the recommendation.
- (3) The recommendation must (in addition to the specified period) include—
- (a) the TRA’s recommendation regarding—
 - (i) the amount of the quota,
 - (ii) how the quota should be allocated, and
 - (iii) the rates of import duty that should be applied to goods subject to the quota, and
 - (b) such other content as regulations may require.
- (4) The TRA must consult the Secretary of State before making a recommendation regarding the allocation of the quota.
- (5) The things recommended by the TRA by virtue of sub-paragraph (3)(a) must be such as the TRA is satisfied are necessary to prevent serious injury which it would be difficult to repair from being caused during the investigation to UK producers of the goods.
- (6) Regulations may make provision for the purposes of sub-paragraph (5) about how the things which the TRA is satisfied are necessary to prevent the serious injury described in that provision are to be determined.”
- Member’s explanatory statement***
This amendment makes provision about the content of a TRA recommendation that goods should be subject to a provisional tariff rate quota. See the explanatory statement to Amendment 85 concerning the making of such a recommendation.
- The Chancellor of the Exchequer 93
- Schedule 5, page 85, line 14, leave out “11(3)” and insert “11(3)(a)”
Member’s explanatory statement
This amendment is consequential on Amendment 85.

Taxation (Cross-border Trade) Bill, *continued*

The Chancellor of the Exchequer

94

Schedule 5, page 85, line 37, leave out sub-paragraph (5)

Member's explanatory statement

This amendment is consequential on Amendment 85.

The Chancellor of the Exchequer

95

Schedule 5, page 85, line 40, leave out “of a provisional remedy in respect of goods” and insert “for which a provisional safeguarding amount applies to goods”

Member's explanatory statement

This amendment is consequential on Amendment 85.

The Chancellor of the Exchequer

96

Schedule 5, page 85, line 42, at end insert—

“Secretary of State’s power to subject goods to a provisional tariff rate quota

13A (1) If the TRA makes a recommendation under paragraph 11(3)(b), the Secretary of State must decide whether to accept or reject the recommendation.

(2) The Secretary of State may reject the recommendation only if the Secretary of State is satisfied that—

(a) making goods subject to a provisional tariff rate quota in accordance with the recommendation does not meet the economic interest test (see paragraph 21), or

(b) it is not otherwise in the public interest to accept the recommendation.

(3) If the recommendation is rejected, the Secretary of State must—

(a) publish notice of the TRA’s provisional affirmative determination in relation to the goods, of the recommendation and of the rejection of it,

(b) notify interested parties (see paragraph 29(3)) accordingly, and

(c) lay a statement before the House of Commons setting out the reasons for rejecting the recommendation.

(4) If the recommendation is accepted, the Secretary of State—

(a) must publish notice of the TRA’s provisional affirmative determination in relation to the goods, of the recommendation and of the acceptance of it,

(b) must notify interested parties accordingly, and

(c) is required under section 13 to make provision by public notice to give effect to the recommendation.

(5) The period for which goods are subject to a provisional tariff rate quota ceases (if it has not already expired) when the safeguarding investigation in relation to the goods terminates.”

Member's explanatory statement

This amendment makes provision about what the Secretary of State is to do if the TRA recommends that goods should be subject to a provisional tariff rate quota. See the explanatory statement to Amendment 85 concerning the making of such a recommendation.

Taxation (Cross-border Trade) Bill, continued

The Chancellor of the Exchequer

114

Schedule 5, page 86, line 32, at end insert—

- “() But sub-paragraph (5) is to be read as if paragraph (b) were omitted if the TRA waived the requirement for the application to initiate a safeguarding investigation in relation to the relevant goods to be accompanied by a preliminary adjustment plan.”

Member’s explanatory statement

Paragraph 14(5)(b) of Schedule 5 to the Bill requires the TRA to be satisfied that an adjustment plan is in place before recommending to the Secretary of State, following the making of a final affirmative determination in a safeguarding investigation, that a definitive safeguarding amount should be applied or a tariff rate quota imposed. This amendment disapplies the paragraph 14(5)(b) requirement in cases where the requirement to provide a preliminary adjustment plan was waived at the point when the application was being made for the initiation of a safeguarding investigation.

The Chancellor of the Exchequer

97

Schedule 5, page 88, leave out lines 1 to 13 and insert—

- “(7) If a provisional safeguarding remedy has been applied to some or all of the goods as part of the same safeguarding investigation, sub-paragraph (8) applies for the purposes of sub-paragraphs (2)(b) and (4)(b).
- (8) The length of the specified period referred to in paragraph 14(3)(a), so far as relating to goods to which a provisional safeguarding remedy has been applied, is to be treated as extended by the length of the specified period for which the TRA recommended that a provisional safeguarding remedy should be applied to them.
- (9) Where the application of sub-paragraph (8) results in the length of the specified period referred to in paragraph 14(3)(a), so far as relating to goods to which a provisional safeguarding remedy has been applied, exceeding 1 year, sub-paragraph (4)(b) is to be read as if references to goods were references to the goods to which the provisional safeguarding remedy has been applied.
- (10) In this paragraph, references to the application of a provisional safeguarding remedy are to—
- (a) applying a provisional safeguarding amount to goods, or
 - (b) making goods subject to a provisional tariff rate quota.”

Member’s explanatory statement

This amendment is consequential on Amendment 85. It explains what effect the period of a provisional tariff rate quota is to have where the TRA later recommends the application of a definitive safeguarding amount. The amendment also incorporates the existing provision about the effect of the period of a provisional safeguarding amount.

The Chancellor of the Exchequer

98

Schedule 5, page 89, leave out lines 6 to 18 and insert—

- “(7) If a provisional safeguarding remedy has been applied to some or all of the goods as part of the same safeguarding investigation, sub-paragraph (8) applies for the purposes of sub-paragraphs (2)(b) and (5)(b).
- (8) The length of the specified period referred to in paragraph 14(3)(b), so far as relating to goods to which a provisional safeguarding remedy has been applied, is to be treated as extended by the length of the specified period for which the TRA recommended that a provisional safeguarding remedy should be applied to them.

Taxation (Cross-border Trade) Bill, *continued*

- (9) Where the application of sub-paragraph (8) results in the length of the specified period referred to in paragraph 14(3)(b), so far as relating to goods to which a provisional safeguarding remedy has been applied, exceeding 1 year, sub-paragraph (5)(b) is to be read as if references to goods were references to the goods to which the provisional safeguarding remedy has been applied.
- (10) In this paragraph, references to the application of a provisional safeguarding remedy are to—
 - (a) applying a provisional safeguarding amount to goods, or
 - (b) making goods subject to a provisional tariff rate quota.”

Member’s explanatory statement

This amendment is consequential on Amendment 85. It explains what effect the period of a provisional tariff rate quota is to have where the TRA later recommends that goods be subject to a tariff rate quota. The amendment also incorporates the existing provision about the effect of the period of a provisional safeguarding amount.

The Chancellor of the Exchequer

115

Schedule 5, page 91, line 8, leave out “the adjustment plan” and insert “an adjustment plan as”

Member’s explanatory statement

This amendment is consequential on Amendment 114.

The Chancellor of the Exchequer

116

Schedule 5, page 93, line 27, at end insert—

“(zi) the serious injury caused by the importation of the goods in increased quantities to UK producers of those goods and the benefits to those UK producers in removing that injury,”

Member’s explanatory statement

Paragraph 21(3)(a) of Schedule 5 lists certain matters which the TRA and the Secretary of State must take account of, so far as relevant, when deciding whether the application of a safeguarding remedy is in the economic interest of the UK. Amendment 116 inserts an express reference in that list to the serious injury caused by the importation of the goods in increased quantities to UK producers of the goods and of the benefits to those producers in removing that injury.

The Chancellor of the Exchequer

99

Schedule 5, page 93, line 43, after “a” insert “provisional tariff rate quota or a”

Member’s explanatory statement

This amendment is consequential on Amendment 85.

The Chancellor of the Exchequer

117

Schedule 5, page 94, line 1, at end insert—

“(zi) the UK producers referred to in sub-paragraph (3)(a)(zi) and other producers of goods,”

Member’s explanatory statement

Amendments 117 and 118 make clear that the references to “affected industries” in paragraph 21 of Schedule 5 continue to include the injured UK producers referred to in Amendment 116.

 Taxation (Cross-border Trade) Bill, *continued*

The Chancellor of the Exchequer 118
 Schedule 5, page 94, line 2, leave out “producers and”
Member’s explanatory statement
See the explanatory statement for Amendment 117.

The Chancellor of the Exchequer 100
 Schedule 5, page 96, line 18, after “a” insert “provisional tariff rate quota or a”
Member’s explanatory statement
This amendment is consequential on Amendment 85.

The Chancellor of the Exchequer 101
 Schedule 5, page 97, leave out lines 24 and 25
Member’s explanatory statement
This amendment is consequential on Amendment 85.

The Chancellor of the Exchequer 102
 Schedule 5, page 97, line 29, at end insert—
 ““provisional tariff rate quota” has the meaning given by paragraph
 11(3)(b);”
Member’s explanatory statement
This amendment is consequential on Amendment 85.

Anna Turley 11
 Mr Simon Clarke
 Schedule 7, page 122, line 35, at end insert—
 “88A(1) Section 100A (designation of free zones) is amended as follows.
 (2) After subsection (2), insert—
 “(2A) The Treasury must, no later than 2 years after the passing of the
 Taxation (Cross-border Trade) Act 2018, exercise the power under
 subsection (1) to designate Teesport as a free zone.”
 (3) After subsection (3), insert—
 “(3A) The first exercise of the power under subsection (1) in pursuance of the
 duty under subsection (2A) shall be for a period of no less than 5
 years.””
Member’s explanatory statement
This amendment requires the Treasury to designate Teesport as a free zone for customs purposes.

Taxation (Cross-border Trade) Bill, *continued*

Craig Mackinlay
Priti Patel
Mr Jacob Rees-Mogg
John Redwood
Daniel Kawczynski
Mr Philip Hollobone

Mr Marcus Fysh
Ross Thomson

Mr Peter Bone
Mr Simon Clarke

Mr William Wragg
Ms Nadine Dorries

73

Schedule 8, page 135, leave out paragraph 14

The Chancellor of the Exchequer

83

Schedule 9, page 165, line 36, at end insert—

“Finance Act 2008

- 9 In Schedule 41 to the Finance Act 2008 (penalties: failure to notify and certain VAT and excise wrongdoing), in the table in paragraph 1, in the final entry relating to excise duties, for “Article 79 of Council Regulation 2913/92/EEC” substitute “Part 1 of the Taxation (Cross-border Trade) Act 2018”.

Member’s explanatory statement

This amendment is consequential on the replacement of EU customs duties by provisions of Part 1 of the bill.

ORDER OF THE HOUSE [8 JANUARY 2018]

That the following provisions shall apply to the Taxation (Cross-border Trade) Bill:

Committal

1. The Bill shall be committed to a Public Bill Committee.

Proceedings in Public Bill Committee

2. Proceedings in the Public Bill Committee shall (so far as not previously concluded) be brought to a conclusion on Thursday 1 February 2018.
3. The Public Bill Committee shall have leave to sit twice on the first day on which it meets.

Proceedings on Consideration and up to and including Third Reading

4. Proceedings on Consideration and any proceedings in legislative grand committee shall (so far as not previously concluded) be brought to a conclusion one hour before the moment of interruption on the day on which those proceedings are commenced.

Taxation (Cross-border Trade) Bill, *continued*

5. Proceedings on Third Reading shall (so far as not previously concluded) be brought to a conclusion at the moment of interruption that day.
 6. Standing Order No. 83B (programming sub-committees) shall not apply to proceedings on Consideration and Third Reading.
-