

Trade Bill

AMENDMENTS
TO BE MOVED
IN COMMITTEE OF THE WHOLE HOUSE

After Clause 5

LORD STEVENSON OF BALMACARA
LORD PATTEN OF BARNES
LORD PURVIS OF TWEED
LORD KERR OF KINLOCHARD

Insert the following new Clause—

“Customs Union

- (1) It shall be the objective of Her Majesty’s Government to take all necessary steps to implement an international trade agreement which enables the United Kingdom to participate after exit day in a customs union with the European Union.
- (2) Exit day shall have the meaning set out in section 20 of the European Union (Withdrawal) Act 2018.”

After Clause 8

LORD STEVENSON OF BALMACARA
LORD HANNAY OF CHISWICK
LORD PURVIS OF TWEED
LORD BOWNESS

Insert the following new Clause—

“Territories forming part of a customs union with UK: amendment to the Taxation (Cross-border Trade) Act 2018

- (1) The Taxation (Cross-border Trade) Act 2018 is amended as follows.
- (2) Omit section 31(5) (customs union with UK: import duty).”

Insert the following new Clause—

“Prohibition on collection of taxes or duties on behalf of country or territory without reciprocity: amendment to the Taxation (Cross-border Trade) Act 2018

- (1) The Taxation (Cross-border Trade) Act 2018 is amended as follows.

After Clause 8 - continued

- (2) Omit section 54 (prohibition on collection of certain taxes or duties on behalf of country or territory without reciprocity)."

Insert the following new Clause –

“Single UK customs territory: amendment to the Taxation (Cross-border Trade) Act 2018

- (1) The Taxation (Cross-border Trade) Act 2018 is amended as follows.
- (2) Omit section 55 (single United Kingdom customs territory).”

LORD STEVENSON OF BALMACARA
LORD HANNAY OF CHISWICK
LORD NEWBY
LORD BOWNESS

Insert the following new Clause –

“Territories forming part of a customs union with UK

- (1) The Taxation (Cross-border Trade) Act 2018 is amended as follows.
- (2) In Schedule 8, after paragraph 13 insert –

“(13A) After section 16 insert –

“16ZA Territories forming part of a customs union with UK

- (1) This section applies if there are arrangements that have effect for the purposes of import duty as a result of section 31 of the Taxation (Cross-border Trade) Act 2018 (territories forming part of a customs union with UK).
- (2) The Commissioners may make regulations charging VAT on customs union acquisitions.
- (3) A “customs union acquisition” is an acquisition from a country or territory in the customs union –
 - (a) of goods which enter the United Kingdom, and
 - (b) which is not exempted by the regulations.
- (4) VAT chargeable under the regulations is a liability of the person who acquires the goods and (subject to provisions about accounting and payment) becomes due at the time of acquisition.
- (5) Among other provision that may be made, the regulations –
 - (a) may require persons who acquire goods from a country or territory in the customs union to register under the regulations for the purpose of accounting for VAT charged on customs union acquisitions,
 - (b) may determine the cases in which goods are regarded as acquired from any country or territory, and
 - (c) may determine the time at which an acquisition is regarded as taking place.
- (6) Regulations under this section may –
 - (a) make different provision for different purposes, and
 - (b) modify the application of this Act in relation to cases dealt with by the regulations.

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- (7) For the purposes of this section “country or territory in the customs union” means any country or territory with which the United Kingdom has a customs union within the meaning of section 31 of the Taxation (Cross-border Trade) Act 2018.””

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13 September 2018
