



**Craig Whittaker MP**

**CALDER VALLEY**

[www.craigwhittakermp.co.uk](http://www.craigwhittakermp.co.uk)

### **Democratic Scrutiny of Trade Policy: Taxation (Cross Border Trade) Bill**

Thank you for contacting me about UK trade policy after Brexit of which the the Taxation (Cross Border Trade) Bill is a key component. It follows that many issues discussed in relation to this Bill apply more broadly to the development of trade policy once we leave the EU. There will be further posts on this question as the legislation proceeds.

This Bill will allow the UK to establish its own stand-alone customs regime once we have left the European Union. On leaving the EU the UK will also be leaving the Customs Union, so we require a stand-alone customs regime.

It is usual practice for primary legislation to establish a framework and for secondary legislation to set out the rules concerning administration, collection and enforcement of tax. The Bill contains appropriate delegated powers to allow the Government to deliver on a range of potential outcomes from the negotiations with the EU.

I can assure you that Parliament does have the opportunity to exercise proper scrutiny of any regulations. For example, the House of Commons would be asked to expressly approve the first UK customs tariff and any introduction of export duty. The Bill will allow the Government to give effect to legislation immediately in order to ensure that there is not a gap in the legislative provisions, but the regulations would cease to apply after a short period of time in the event that they did not obtain the express approval of the House of Commons.

In the event that a customs arrangement with another country or territory is agreed, such a move would be subject to a treaty, and would not come into effect until approved by the House of Commons.

Thank you again for taking the time to contact me.

Kind regards,

Craig Whittaker MP