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STATUTORY INSTRUMENTS

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**2019 No. 104 (C. 5)**

**EXITING THE EUROPEAN UNION  
VALUE ADDED TAX**

The Taxation (Cross-border Trade) Act 2018  
(Appointed day No. 3) and the Value Added Tax (Postal  
Packets and Amendment) (EU Exit) Regulations  
2018 (Appointed day) (EU Exit) Regulations 2019

*Made - - - - 24th January 2019*

**THE TAXATION (CROSS-BORDER TRADE) ACT 2018  
(APPOINTED DAY NO. 3) AND THE VALUE ADDED TAX (POSTAL  
PACKETS AND AMENDMENT) (EU EXIT) REGULATIONS  
2018 (APPOINTED DAY) (EU EXIT) REGULATIONS 2019**

1. Citation and interpretation
  2. Appointed day - Taxation (Cross-border Trade) Act 2018
  3. Appointed day - Value Added Tax (Postal Packets and Amendment) (EU Exit) Regulations 2018
- Signature  
Explanatory Note