
STATUTORY INSTRUMENTS

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*

In exercise of the powers in sections 52(2), 52(6)(a), 57(3) and 57(4)(a) of the Taxation (Cross-border Trade) Act 2018 (“the Act”)(**1**), the Treasury make the following regulations.

Regulation 1(2) of the Value Added Tax (Postal Packets and Amendment) (EU Exit) Regulations 2018(**2**) provides that those Regulations are to come into force on such day or days as the Treasury may by regulations under section 52(2) of the Act appoint.

(1) 2018 c. 22.
(2) S.I. 2018/1376.