
STATUTORY INSTRUMENTS

2019 No. 105

**EXITING THE EUROPEAN UNION
VALUE ADDED TAX**

The Taxation (Cross-border Trade) Act 2018 (Value Added
Tax Transitional Provisions) (EU Exit) Regulations 2019

*Made - - - - 24th January 2019
Coming into force in accordance with
regulation 1(2)*

**THE TAXATION (CROSS-BORDER TRADE) ACT
2018 (VALUE ADDED TAX TRANSITIONAL
PROVISIONS) (EU EXIT) REGULATIONS 2019**

1. Citation and commencement
2. Interpretation
3. Transitional provisions etc
4. (1) The amendments made by Part 3 of the Act...
5. Any reference to a section 55A statement in—
Signature
Explanatory Note