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*Status: Point in time view as at 31/12/2020.*

*Changes to legislation: There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Cross Heading: Directions. (See end of Document for details)*

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# SCHEDULES

## SCHEDULE 2

### SPECIAL CUSTOMS PROCEDURES

#### PART 7

##### SUPPLEMENTARY PROVISIONS

###### *Directions*

- 24 Any directions given by the Treasury or HMRC Commissioners under this Schedule may be amended or revoked.

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#### **Commencement Information**

- I1** Sch. 2 para. 24 in force for specified purposes at 13.9.2018, see s. 57(1)(a)  
**I2** Sch. 2 para. 24 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

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Point in time view as at 31/12/2020.

**Changes to legislation:**

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