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STATUTORY INSTRUMENTS

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**2018 No. 1362**

**EXITING THE EUROPEAN UNION  
VALUE ADDED TAX**

The Taxation (Cross-border Trade) Act 2018  
(Appointed day No. 1) (EU Exit) Regulations 2018

*Made - - - - 13th December 2018*

The Treasury make these Regulations in exercise of the power conferred by section 57(3) of the Taxation (Cross-border Trade) Act 2018<sup>(1)</sup>.