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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*

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.

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(1) 2018 c. 22.

(2) S.I. 2018/1376.