
STATUTORY INSTRUMENTS

2019 No. 104

**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**

Appointed day - Taxation (Cross-border Trade) Act 2018

2. 28th January 2019 is appointed as the day on which section 41(2)(b) of the Taxation (Cross-border Trade) Act 2018 comes into force, but only to the extent that it relates to, and for the purpose of, the interpretation of the definition of “import VAT” in regulation 2 of the Postal Packets Regulations.