
STATUTORY INSTRUMENTS

2019 No. 105

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

Citation and commencement

1.—(1) These Regulations may be cited as the Taxation (Cross-border Trade) Act 2018 (Value Added Tax Transitional Provisions) (EU Exit) Regulations 2019.

(2) These Regulations come into force on such day or days as the Treasury may by regulations under section 52(2) of the Taxation (Cross-border Trade) Act 2018 (“the Act”) appoint.

Commencement Information

- I1** Reg. 1 not in force at made date, see [reg. 1\(2\)](#)
I2 [Reg. 1](#) in force at 31.12.2020 by [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)

Changes to legislation:

There are currently no known outstanding effects for the The Taxation (Cross-border Trade) Act 2018 (Value Added Tax Transitional Provisions) (EU Exit) Regulations 2019, Section 1.