#### STATUTORY INSTRUMENTS

# 2019 No. 1214

The Value Added Tax (Miscellaneous Amendments and Transitional Provisions) (EU Exit) Regulations 2019

### PART 1

## Preliminary

#### Citation and commencement

1. These Regulations may be cited as the Value Added Tax (Miscellaneous Amendments and Transitional Provisions) (EU Exit) Regulations 2019 and come into force on such day or days as the Treasury may by regulations under section 52 of the Taxation (Cross-border Trade) Act 2018 appoint.