

This Statutory Instrument has been made in consequence of defects in [SI 2018/1247](#), [SI 2018/1248](#), [SI 2018/1249](#), [SI 2019/108](#) and [SI 2019/486](#) and is being issued free of charge to all known recipients of those Statutory Instruments.

STATUTORY INSTRUMENTS

2019 No. 1215

**EXITING THE EUROPEAN UNION
CUSTOMS
EXCISE**

**The Customs and Excise (Miscellaneous Provisions
and Amendments) (EU Exit) Regulations 2019**

*Made - - - - 4th September 2019
Laid before the House of
Commons - - - - 5th September 2019
Coming into force in accordance with regulation 1*

The Treasury make regulations 1 to 8 and 10 to 19 in exercise of the powers conferred by sections 24(3) and 26(1) of the Finance Act 2003⁽¹⁾ and sections 23(3) and (7), 32(7), (8), (10) and (13), 33(8), 34(5) and (6), 35(2) to (4), 36(8) and (9)(d), 51(1), 52(2) and (5) and 56(1) of, and paragraphs 1(7), 3(1) and (5), 6, 7(1) and 9(1) and (2) of Schedule 1, paragraphs 2(1) and (3), 6(1), 10, 12, 14, 15 and 16 of Schedule 2, paragraphs 3(1)(b), 5 and 6 of Schedule 6, and paragraph 1(3)(c) of Schedule 7 to, the Taxation (Cross-border Trade) Act 2018⁽²⁾.

The Commissioners for Her Majesty's Revenue and Customs make regulations 1(1), (2) and (3)(a) and 9 in exercise of the powers conferred by section 64(1A) of the Customs and Excise Management Act 1979⁽³⁾.

The Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU, to make provisions under section 52(5) of the Taxation (Cross-border Trade) Act 2018 in consequence of that Act.

In accordance with section 52(2) of the Taxation (Cross-border Trade) Act 2018, the Treasury and the Commissioners for Her Majesty's Revenue and Customs consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU, that provisions

(1) [2003 c. 14](#). Section 24 is cited for the meaning of "prescribed". Section 26 was amended by paragraph 150 of Schedule 7 to the Taxation (Cross-border Trade) Act [2018 \(c. 22\)](#).

(2) [2018 c. 22](#). The Treasury is the appropriate Minister for the purposes of sections 51(1) and 56(1) by virtue of section 51(4)(b) and section 56(5)(b) respectively.

(3) [1979 c. 2](#). Section 64 was amended by paragraphs 3 and 66 of Schedule 7 to the Taxation (Cross-border Trade) Act [2018 \(c. 22\)](#), which inserted sub-section (1A).

of these Regulations come into force on such day as the Treasury may appoint by regulations under section 52 of that Act.