

---

STATUTORY INSTRUMENTS

---

**2019 No. 1282 (C. 42)**

**EXITING THE EUROPEAN UNION  
CUSTOMS**

The Customs (Import Duty) (EU Exit) Regulations  
2018 and the Customs (Export) (EU Exit) Regulations  
2019 (Appointed Day) (EU Exit) Regulations 2019

*Made - - - - 26th September 2019*

The Treasury make these Regulations in exercise of the power conferred by section 52(2) of the Taxation (Cross-border Trade) Act 2018 (“the Act”)(1).

Regulation 1(2) of the Customs (Import Duty) (EU Exit) Regulations 2018(2) and regulation 1(5) of the Customs (Export) (EU Exit) Regulations 2019(3) provide that those Regulations come into force on such day as the Treasury may by regulations under section 52 of the Act appoint.

---

(1) [2018 c. 22](#).

(2) [S.I. 2018/1248](#). There are amending instruments, but none are relevant.

(3) [S.I. 2019/108](#). There are amending instruments, but none are relevant.