2019 No. 1307

The Cross-border Trade (Public Notices) (EU Exit) Regulations 2019

Interpretation etc.

2.—(1) In these Regulations—

"the Act" means the Taxation (Cross-border Trade) Act 2018;

"HMRC" means Her Majesty's Revenue and Customs;

"HMRC Commissioners" means the Commissioners for Her Majesty's Revenue and Customs; "public notice" means a notice published by the Treasury in such manner as they consider appropriate.

(2) Section 32(7) to (9) of the Act (which authorise the making of particular kinds of provisions by regulations under Part 1 of the Act) apply in relation to any public notice given under these Regulations.