
STATUTORY INSTRUMENTS

2019 No. 1346

**EXITING THE EUROPEAN UNION
CUSTOMS
VALUE ADDED TAX**

The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) (No. 2) Regulations 2019

Made - - - - 14th October 2019

Laid before the House of

Commons - - - - 15th October 2019

Coming into force in accordance with regulation 1

The Treasury, in exercise of the powers conferred by sections 24(3) and 26(1) of the Finance Act 2003 ^{M1} and sections 23(3) and (7), 32(7), (8), (10) and (13), 33(4), (5) and (8), 34(5), 35(2) to (4), 36(8) and (9), 51(1) and (3), 52(2) and (5), and 56 (1) and (4) of, and paragraphs 1(7) and (8), 3(1) and (5), 5(1) and (2), 6(1) and (2), and 9(1) of Schedule 1, paragraphs 5(1)(b), 6(1), 7 and 23(1) of Schedule 2, and paragraphs 10 and 11 of Schedule 6, and paragraph 1(3)(c) of Schedule 7 to, the Taxation (Cross-border Trade) Act 2018 ^{M2}, make the following regulations.

In accordance with section 52(2) of the Taxation (Cross-border Trade) Act 2018, the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU, that provisions of these Regulations come into force on such day as the Treasury may appoint by regulations under section 52 of that Act.

In accordance with section 56(1) of the Taxation (Cross-border Trade) Act 2018, the Treasury consider it appropriate to make regulation 11 in consequence of that Act.

In accordance with section 51(1) and 52(5) of the Taxation (Cross-border Trade) Act 2018, The Treasury consider regulations 2, 4, 5 and 10 appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU.

Marginal Citations

M1 2003 c. 14. Section 24 is cited for the meaning of “prescribed” and “relevant tax or duty”.

M2 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.

Changes to legislation:

There are currently no known outstanding effects for the The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) (No. 2) Regulations 2019, Introductory Text.