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EXITING THE EUROPEAN UNION

CUSTOMS

VALUE ADDED TAX

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

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CORRECTION

Page 2, regulation 1(3)(b): "regulations" should read "regulation";

Page 12, regulation (2)(c)(ii), in part (b) of the definition: "paragraph 4(2)(b)" should read "paragraph 1(1)"; and

Page 18, in the Explanatory Note, before the final paragraph add:

"The notices referred to in amendments made by regulations 2, 5, and 7 have been, or will be, published at https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal. Free of charge hard copies will be available on request from Customs and Border Design Policy, HMRC, 100 Parliament Street, London, SW1A 2BQ.

Public notices referred to in the provision inserted by regulation 10 may be found at https://www.gov.uk/business-and-industry/trade-and-investment. Free of charge hard copies will be available on request from the Department for International Trade, 3 Whitehall Place, London, SW1A 2AW."

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