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STATUTORY INSTRUMENTS

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**2019 No. 1346**

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

**Amendment of the Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019**

9.—(1) The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019<sup>(1)</sup> are amended as follows.

- (2) In regulation 6 (declarations, trade remedies, cessation of EU customs law)—
- (a) in paragraph (13) in the text inserted as regulation 33(2C) and 33(2D), for “April” in each place it occurs substitute “November”;
  - (b) omit paragraph (16);
  - (c) in paragraph (20) for paragraph (3) of new regulation 53A substitute—
    - “(3) For the purposes of this regulation—
    - (a) an “importation period” is any continuous six month period commencing on—
      - (i) the day after the date on which the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019<sup>(2)</sup> commence;
      - (ii) the day after the period in paragraph (i) terminates;
      - (iii) the anniversary of the day in paragraphs (i) or (ii);
    - (b) a “notice made by the Secretary of State under section 13 of the Act” includes a notice made by the Secretary of State under—
      - (i) regulation 96A(1) of the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019;
      - (ii) regulation 101C(2)(a) of the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019.”.
- (3) In regulation 8(3)(d) in the text inserted after paragraph 4(1) omit “(but not the guarantee)”.
- (4) For regulation 9(5) substitute—
  - “(5) In regulation 8(1) for “(7)” substitute “(7D)”.”.

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(1) [S.I. 2019/486](#). The relevant amending instrument is [S.I. 2019/1215](#).

(2) [S.I. 2019/450](#). The relevant amending instrument is [S.I. 2019/1076](#).