

This Statutory Instrument has been made partially in consequence of a defect in S.I. 2018/1260 and is being issued free of charge to all known recipients of that Statutory Instrument

STATUTORY INSTRUMENTS

2019 No. 148

**EXITING THE EUROPEAN UNION
CUSTOMS**

**The Customs (Contravention of a Relevant
Rule) (Amendment) (EU Exit) Regulations 2019**

Made - - - - 29th January 2019
Laid before the House of
Commons - - - - 31st January 2019
Coming into force in accordance with regulation 1(2)
and (3)

The Treasury make these Regulations in exercise of their powers in section 26(1)(a) and (b) and (5A) of the Finance Act 2003⁽¹⁾.

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

(1) 2003 c. 14. Section 26 was amended by paragraph 150 of Schedule 7 to the Taxation (Cross-border Trade) Act 2018 (c. 22) (“TCBA”).
(2) 2018 c. 22.