
STATUTORY INSTRUMENTS

2019 No. 385

**The Customs (Crown Dependencies
Customs Union) (EU Exit) Regulations 2019**

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Customs (Crown Dependencies Customs Union) (EU Exit) Regulations 2019.

(2) These Regulations come into force on such day as the Treasury may appoint.

(3) In these Regulations—

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

“established” in a particular place means—

(a) in the case of an individual, where the individual is resident in that place; or

(b) in any other case, where the person has—

(i) a registered office in that place, or

(ii) a permanent place in that place from which the person carries out activities for which the person is constituted to perform;

“Guernsey” means the Bailiwick of Guernsey;

“Jersey” means the Bailiwick of Jersey.

Commencement Information

I1 Reg. 1 not in force at made date, see reg. 1(2)

I2 Reg. 1 in force at 8.4.2019 for specified purposes by [S.I. 2019/819](#), [reg. 3\(c\)](#)

I3 Reg. 1 in force in so far as not already in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Changes to legislation:

There are currently no known outstanding effects for the The Customs (Crown Dependencies Customs Union) (EU Exit) Regulations 2019, Section 1.