
STATUTORY INSTRUMENTS

2019 No. 486

**EXITING THE EUROPEAN UNION
CUSTOMS**

**The Taxation (Cross-border Trade) (Miscellaneous
Provisions) (EU Exit) Regulations 2019**

Made - - - - 7th March 2019
Laid before the House of
Commons - - - - 8th March 2019
Coming into force in accordance with regulation 1(2)
and (3)

The Treasury make these Regulations exercising their powers in sections 24(3), 26(1), 26(5A) and 41(1) of the Finance Act 2003 ^{M1} and sections 19, 21(2), 21(7), 22, 23(3), 23(6), 31(6), 31(7), 32(7), 32(8), 32(10), 32(13), 33(4), 33(5), 33(8), 34(3), 34(5), 35(2) to (4), 36(5), 36(8) and (9), 51(1), 51(3), 52(2), 52(5), 52(6), 56(1) and (3), Schedule 1 paragraphs 1(7), 2(2), 3(1), 3(5), 6(1) and (2), 9 and 19(2), Schedule 2 paragraphs 1, 2(1) and (3), 5, 6, 7, 10, 12, 13, 14, 15, 19(2), 21(1) and 23, Schedule 6 paragraphs 3(1)(a), 5, 6 and 10, and Schedule 7 paragraph 1(3)(c) of the Taxation (Cross-border Trade) Act 2018 ^{M2}.

The Treasury consider regulation 1(3) 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 26 is amended by the Taxation (Cross-border Trade) Act 2018, Schedule 7, paragraph 150, Schedule 8, paragraph 110, and by [S.I. 2011/1043](#), 2018/461. There are amendments to section 24(3), but not relevant to “prescribed”.
- M2** 2018 c. 22. The Treasury is “the appropriate Minister” under sections 51(4)(b) and 56(5)(b).

Changes to legislation:

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