

*This Statutory Instrument has been made in consequence of defects in SI 2018/1247, 2018/1248, 2018/1249, 2018/1258, 2018/1260, 2019/108 and 2019/148 and is being issued free of charge to all known recipients of those Statutory Instruments.*

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STATUTORY INSTRUMENTS

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**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<sup>(1)</sup> 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<sup>(2)</sup>.

The Treasury consider regulation 1(3) appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU.

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(1) 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”.

(2) 2018 c. 22. The Treasury is “the appropriate Minister” under sections 51(4)(b) and 56(5)(b).