

---

STATUTORY INSTRUMENTS

---

**2019 No. 819**

**The Taxation (Cross-border Trade) Act 2018  
(Appointed Day No. 5 and Miscellaneous  
Commencements) (EU Exit) Regulations 2019**

**Duty deferment accounts, guarantees**

- 3.** 8th April 2019 is appointed as the day on which the following provisions come into force—
- (a) the Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018, regulation 2 and, but only so far as relevant to this, regulation 1 (which have effect as if the Taxation (Cross-border Trade) Act 2018, Schedule 7, paragraph 16 is fully in force);
  - (b) the Customs (Import Duty) (EU Exit) Regulations 2018, regulations 43(2)(b) and 43(3)(b) (which have effect as if regulation 43(1) to (3) of those Regulations are in force);
  - (c) the Customs (Crown Dependencies Customs Union) (EU Exit) Regulations 2019, regulations 5(7), 5(13), 7(3) and, but only so far as relevant to these, regulations 1 and 5(1).