
STATUTORY INSTRUMENTS

2020 No. 1412

**EXITING THE EUROPEAN UNION
EXCISE
VALUE ADDED TAX**

**The Travellers' Allowances and Miscellaneous
Provisions (EU Exit) Regulations 2020**

Made - - - - at 9.15 a.m. on 3rd
December 2020
Laid before the House of at 2.30 p.m. on 3rd
Commons - - - - *December 2020*
Coming into force in accordance with regulation 1

The Treasury make these Regulations in exercise of the powers conferred by section 51(1)(a) and (c) of the Taxation (Cross-border Trade) Act 2018⁽¹⁾.

In accordance with section 51(1)(a) and (c) of the Taxation (Cross-border Trade) Act 2018, the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU to make the provisions in these Regulations in relation to value added tax and excise duty.

⁽¹⁾ 2018 c. 22; section 51(1)(a) and (c) permits “the appropriate Minister” to make provision relating to value added tax and any excise duty. Under section 51(4)(b) “the appropriate Minister” means the Treasury. “Excise duty” has the meaning given in section 53 of the Taxation (Cross-border Trade) Act 2018.