
STATUTORY INSTRUMENTS

2020 No. 1412

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

PART 3

Consequential provisions and miscellaneous amendments

CHAPTER 1

Consequential provisions

References to section 13 of the Customs and Excise (General Reliefs) Act 1979

9. Any reference in any provision made by or under any enactment to orders made under section 13(1) of the Customs and Excise Duties (General Reliefs) Act 1979⁽¹⁾ is to be read as including a reference to any regulations made under section 51 of the Taxation (Cross-border Trade) Act 2018 that grant relief from VAT or excise duty to persons entering the United Kingdom.

⁽¹⁾ Section 13(1) was amended by the Taxation (Cross-border Trade) Act 2018 (c. 22), section 29 and paragraphs 118 and 131(1) and (2)(a) to (c) of Schedule 7.