
STATUTORY INSTRUMENTS

2020 No. 1434

**EXITING THE EUROPEAN UNION
CUSTOMS**

**The Customs (Tariff-free Access for Goods from British
Overseas Territories) (EU Exit) Regulations 2020**

at 12.26 p.m. on
Made - - - - 15th December 2020
Laid before the House of
Commons - - - - 16th December 2020
Coming into force in accordance with regulation 1

^{M1}The Treasury, in exercise of the powers conferred by sections 9(1), 19(1), 31(6) and (7) and 32(7) and (8) of the Taxation (Cross-border Trade) Act 2018, make the following Regulations.

In accordance with section 9(3) of the Taxation (Cross-border Trade) Act 2018, in considering what provision to include in regulations made under section 9(1) of that Act, the Treasury has had regard to recommendations made to them by the Secretary of State.

The Treasury considers it appropriate, in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union, that these Regulations come into force on such day as the Treasury may, by regulations under section 52(2) of that Act, appoint.

Modifications etc. (not altering text)

- C1** Regulations applied (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), 7; S.I. 2020/1643, reg. 2, Sch.
- C2** Regulations applied (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **13**; S.I. 2020/1643, reg. 2, Sch.

Marginal Citations

- M1** [2018 c.22](#).

Changes to legislation:

There are currently no known outstanding effects for the The Customs (Tariff-free Access for Goods from British Overseas Territories) (EU Exit) Regulations 2020, Introductory Text.