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STATUTORY INSTRUMENTS

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**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*

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<sup>(1)</sup>, 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.