

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations bring into force on IP completion day 13 sets of regulations which make various amendments and modifications to the application of the value added tax and, in one case, excise regime in consequence of the United Kingdom exiting the EU.

Regulation 2 brings into force, so far as not already in force, the instruments specified in the Schedule.

An impact assessment has not been prepared for this instrument as it gives effect to previously announced policy and is a set of appointed day regulations.