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STATUTORY INSTRUMENTS

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**2020 No. 1642 (C. 49)**

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

The Finance Act 2016, Section 126 (Appointed Day), the Taxation (Cross-border Trade) Act 2018 (Appointed Day No. 8, Transition and Saving Provisions) and the Taxation (Post-transition Period) Act 2020 (Appointed Day No. 1) (EU Exit) Regulations 2020

*Made - - - - 23rd December 2020*

The Treasury make these Regulations in exercise of the powers conferred by section 126(5) and (6) of the Finance Act 2016<sup>(1)</sup>, sections 56 and 57 of the Taxation (Cross-border Trade) Act 2018<sup>(2)</sup> and section 11 of the Taxation (Post-transition Period) Act 2020<sup>(3)</sup>.

The Treasury consider it appropriate to make regulations 5, 6, 7 and 8 in accordance with section 56(4) of the Taxation (Cross-border Trade) Act 2018.

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(1) 2016 c. 24.  
(2) 2018 c. 22.  
(3) 2020 c. 26.