
STATUTORY INSTRUMENTS

2020 No. 1642

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

Appointed day, saving and transitional provisions – Taxation (Cross-border Trade) Act 2018

6. The amendment made by paragraph 8(1) of Schedule 9 to the Taxation (Cross-border Trade) Act 2018 has no effect in relation to failures, omissions or inaccuracies occurring before IP completion day.