
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

8. Where EUCL (or any part of it) continues to have effect in relation to a release for free circulation in accordance with Title II of Part 3 of the Agreement on the Withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community, the amendment made by paragraph 9 of Schedule 9 to the Taxation (Cross-border Trade) Act 2018 is to be read as if for “Part 1 of the Taxation (Cross-border Trade) Act 2018” there were substituted “Article 201 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code”(1).

(1) OJ No. L 269, 1.10.2013, p. 1 – 101.