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STATUTORY INSTRUMENTS

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**2021 No. 1375**

The Customs and Value Added Tax (Managed  
Transition Procedure) (EU Exit) Regulations 2021

PART 1

Preliminary

**Citation and commencement**

1. These Regulations may be cited as the Customs and Value Added Tax (Managed Transition Procedure) (EU Exit) Regulations 2021 and come into force on 31st December 2021.