
STATUTORY INSTRUMENTS

2021 No. 1444

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

The Taxation (Cross-border Trade) (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2021

Made - - - - *at 12.15 p.m. on*
Laid before the House of *15th December 2021*
Commons - - - - *at 4.00 p.m. on 15th*
December 2021

Coming into force in accordance with regulation 1

Her Majesty's Commissioners for Revenue and Customs, in exercise of the powers conferred by sections 32(7), (8)(d), 34(5) and 45(1) and (2) of, and paragraph 9 of Schedule 1 to, the Taxation (Cross-border Trade) Act 2018(1), make regulations 1 to 4.

The Treasury, in exercise of the powers conferred by section 51(1)(a) and (3)(a) of the Taxation (Cross-border Trade) Act 2018(2), make regulation 5.

In accordance with section 51(1)(a) of the Taxation (Cross-border Trade) Act 2018, the Treasury consider regulation 5 appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union, including such provision as might be made by Act of Parliament.

(1) 2018 c. 22. Section 32 was amended by section 2 of, and paragraph 3 of Schedule 1 to, the Taxation (Post-transition Period) Act 2020 (c. 26).

(2) Section 51(1)(a) permits "the appropriate Minister" to make such provision relating to value added tax and under section 51(4) (b) "the appropriate Minister" means the Treasury. Section 51(3) permits regulations under the section to make such provision as might be made by Act of Parliament.