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STATUTORY INSTRUMENTS

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**2021 No. 1489**

The Customs (Miscellaneous Provisions)  
(Amendment) (EU Exit) Regulations 2021

PART 4

Trade Preferences

**Amendment of Schedule 3 to the Taxation (Cross-border Trade) Act 2018**

**16.**—(1) Schedule 3 to the Taxation (Cross-border Trade) Act 2018 is amended as follows.

(2) In Part 3 (other eligible countries)—

- (a) omit Armenia, Cameroon, Egypt, El Salvador, Eswatini, Georgia, Ghana, Guatemala, Honduras, Ivory Coast, Jordan, Kenya, Kosovo, Moldova, Morocco, Nicaragua, Occupied Palestinian Territories, Papua New Guinea, Tunisia, Ukraine and Zimbabwe;
- (b) in the appropriate place, add Samoa.