

Regulations made by the Treasury, laid before the House of Commons under section 51(5) of the Taxation (Cross-border Trade) Act 2018, for approval by resolution of that House within 28 days beginning with the day the instrument is made, subject to extension for periods of dissolution or prorogation of Parliament or for periods of adjournment of the House of Commons for more than four days.

STATUTORY INSTRUMENTS

2022 No. 109

**EXITING THE EUROPEAN UNION
CUSTOMS**

The Customs (Amendment) (EU Exit) Regulations 2022

<i>Made</i>	- - - -	<i>at 11.30 a.m. on 7th</i>
		<i>February 2022</i>
<i>Laid before the House of</i>		<i>at 4.00 p.m. on 7th</i>
<i>Commons</i>	- - - -	<i>February 2022</i>
<i>Coming into force</i>	- -	<i>28th February 2022</i>

The Treasury make the following Regulations in exercise of the powers conferred by section 51(1) (b) and (c) and (3) of the Taxation (Cross-border Trade) Act 2018(1).

(1) [2018 c. 22](#). Relevant amendments made by Taxation (Post-transition Period) Act 2020 ([c. 26](#)). The Treasury is the appropriate Minister for the purposes of section 51(1) by virtue of section 51(4)(b).