
STATUTORY INSTRUMENTS

2024 No. 12

CUSTOMS AND EXCISE

**The Taxation (Cross-border Trade)
(Miscellaneous Amendments) Regulations 2024**

<i>Made</i>	- - - -	<i>8th January 2024</i>
<i>Laid before the House of Commons</i>	- - - -	<i>9th January 2024</i>
<i>Coming into force</i>	- -	<i>31st January 2024</i>

The Treasury make regulations 1, 2, 3 and 5 in exercise of the powers conferred by sections 30C(5) to (7), 32(7), (8) and (13), 33(4A), (5) and (8) and 34(5) of, and paragraph 9(1) of Schedule 1 to, the Taxation (Cross-border Trade) Act 2018 (“the Act”)(**1**).

The Commissioners for Revenue and Customs make regulations 1 and 4 in exercise of the powers conferred by sections 45(1) and (2) and 48(10) and (11) of the Act.

(1) 2018 c. 22 (“the TCTA”). Section 30C of the TCTA was inserted by section 2(4) of the Taxation (Post-transition Period) Act 2020 (c. 26) (“the TPPA”). Section 33 of the TCTA was amended by paragraph 4(5) and (6) of Schedule 1 to the TPPA. There are other amendments not relevant to these Regulations.