
STATUTORY INSTRUMENTS

2024 No. 12

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

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Taxation (Cross-border Trade) (Miscellaneous Amendments) Regulations 2024.

(2) These Regulations come into force on 31st January 2024.

(3) Regulations 2(2) and 4 have effect in respect of goods removed from the Republic of Ireland to the United Kingdom on or after 31st January 2024.