
STATUTORY INSTRUMENTS

2019 No. 487

**EXITING THE EUROPEAN UNION
CUSTOMS**

**The Customs (Managed Transition
Procedure) (EU Exit) Regulations 2019**

Made - - - - 6th March 2019
Laid before the House of
Commons - - - - 7th March 2019
Coming into force in accordance with regulation 1(2)

The Treasury make the following Regulations in exercise of the powers conferred by sections 51(1) and (3) and 52(2) of the Taxation (Cross-border Trade) Act 2018⁽¹⁾ and section 26(1)(a) and (b) and (5A) of the Finance Act 2003⁽²⁾.

In accordance with section 52(2) of the Taxation (Cross-border Trade) Act 2018, the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union, that provisions of the following Regulations come into force on such day as the Treasury may by regulations under section 52 of that Act appoint.

(1) 2018 c. 22. Section 51(4)(b) defines the “appropriate Minister” as meaning the Treasury.

(2) 2003 c. 14. Section 26 was amended by paragraph 150 of Schedule 7 to the Taxation (Cross-border Trade) Act 2018 (c. 22).