STATUTORY INSTRUMENTS

2019 No. 487

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

PART 1

Introductory provisions

Citation, commencement and effect

- **1.**—(1) These Regulations may be cited as the Customs (Managed Transition Procedure) (EU Exit) Regulations 2019.
- (2) These Regulations come into force on such day ("the appointed day") as the Treasury may by regulations under section 52 of the Act appoint.
- (3) These Regulations cease to have effect at the end of the period of 12 months beginning with the appointed day (subject to their ceasing to have effect at an earlier time under paragraph (4)).
- (4) The Treasury may, by regulations made by statutory instrument, provide for these Regulations to cease to have effect from a specified day that falls before the end of that 12 month period.
- (5) The Treasury may, by regulations made by statutory instrument, make such transitional, transitory or saving provision as they consider appropriate in connection with these Regulations ceasing to have effect.
- (6) Regulations made under paragraph (4) or (5) may make different provision for different purposes.
- (7) In this regulation "specified" means specified in, or determined in accordance with, regulations made under paragraph (4).

Interpretation etc.

- **2.**—(1) Parts 2 and 3 of these Regulations are to be read as if they were contained in Part 1 of the Act.
 - (2) In these Regulations "the Act" means the Taxation (Cross-border Trade) Act 2018.