

2019 No. 104 (C. 5)

EXITING THE EUROPEAN UNION

VALUE ADDED TAX

The Taxation (Cross-border Trade) Act 2018 (Appointed day No. 3) and the Value Added Tax (Postal Packets and Amendment) (EU Exit) Regulations 2018 (Appointed day) (EU Exit) Regulations 2019

Made - - - -

24th January 2019

In exercise of the powers in sections 52(2), 52(6)(a), 57(3) and 57(4)(a) of the Taxation (Cross-border Trade) Act 2018 (“the Act”)(a), the Treasury make the following regulations.

Regulation 1(2) of the Value Added Tax (Postal Packets and Amendment) (EU Exit) Regulations 2018(b) provides that those Regulations are to come into force on such day or days as the Treasury may by regulations under section 52(2) of the Act appoint.

Citation and interpretation

1.—(1) These Regulations may be cited as the Taxation (Cross-border Trade) Act 2018 (Appointed day No. 3) and the Value Added Tax (Postal Packets and Amendment) (EU Exit) Regulations 2018 (Appointed day) (EU Exit) Regulations 2019.

(2) In these Regulations, “Postal Packet Regulations” means the Value Added Tax (Postal Packets and Amendment) (EU Exit) Regulations 2018.

Appointed day - Taxation (Cross-border Trade) Act 2018

2. 28th January 2019 is appointed as the day on which section 41(2)(b) of the Taxation (Cross-border Trade) Act 2018 comes into force, but only to the extent that it relates to, and for the purpose of, the interpretation of the definition of “import VAT” in regulation 2 of the Postal Packets Regulations.

Appointed day - Value Added Tax (Postal Packets and Amendment) (EU Exit) Regulations 2018

3. 28th January 2019 is appointed as the day on which the following regulations of the Postal Packets Regulations come into force—

- (a) regulations 4, 7, 10 and 12; and

(a) 2018 c. 22.
(b) S.I. 2018/1376.

- (b) regulations 2 and 3 for the purposes of the interpretation of the regulations stated in paragraph (a).

*Mike Freer
Craig Whittaker*

24th January 2019

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations appoint 28th January 2019 for the coming into force of regulations 4, 7, 10 and 12 of the Value Added Tax (Postal Packets and Amendment) (EU Exit) Regulations 2018 (“the Postal Packet Regulations”). By virtue of the commencement made by these Regulations, suppliers are enabled to register under the Postal Packet Regulations in advance of the rest of the Postal Packet Regulations coming into force.

These Regulations also appoint 28th January 2019 for the coming into force of section 41(2)(b) of the Taxation (Cross-border Trade) Act 2018 and regulations 2 and 3 of the Postal Packet Regulations, but only to the extent that they relate to, and for the purpose of, the interpretation of regulations 2, 4, 7, 10 and 12 of the Postal Packet Regulations.

A Tax Information and Impact Note has not been prepared for this instrument as it gives effect to previously announced policy and it is an appointed day regulation.

NOTE AS TO EARLIER COMMENCEMENT REGULATIONS

(This note is not part of the Regulations)

The following provisions of the Taxation (Cross-border Trade) Act 2018 have been brought into force by appointed day regulations made before the date of these Regulations.

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I. No.</i>
section 10	23rd January 2019	2019/69
section 15	23rd January 2019	2019/69
section 43 (partially)	16th December 2018	2018/1362
Schedule 3	23rd January 2019	2019/69
Schedule 8, paragraph 1 (partially)	16th December 2018	2018/1362
Schedule 8, paragraph 14	16th December 2018	2018/1362

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£4.90

UK201901241022 01/2019 19585

<http://www.legislation.gov.uk/id/uksi/2019/104>

ISBN 978-0-11-117933-8



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