

**2019 No. 1380**

**EXITING THE EUROPEAN UNION**

**CUSTOMS AND EXCISE**

**VALUE ADDED TAX**

**The Cross-border Trade (Public Notices) (EU Exit) (Revocation)  
Regulations 2019**

<i>Made</i>	- - - -	<i>23rd October 2019</i>
<i>Laid before House of Commons</i>		<i>24th October 2019</i>
<i>Coming into force</i>	- -	<i>25th October 2019</i>

The Treasury make the following Regulations in exercise of the powers conferred by section 51(1) and (3) of the Taxation (Cross-border Trade) Act 2018<sup>(a)</sup>.

**Citation and commencement**

1. These Regulations may be cited as the Cross-border Trade (Public Notices) (EU Exit) (Revocation) Regulations 2019 and come into force on 25th October 2019.

**Revocation**

2. The Cross-border Trade (Public Notices) (EU Exit) Regulations 2019<sup>(b)</sup> are revoked.

	<i>Colin Clark</i>
	<i>Rebecca Harris</i>
23rd October 2019	Two of the Lords Commissioners of Her Majesty's Treasury

**EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations revoke the Cross-border Trade (Public Notices) (EU Exit) Regulations 2019 (S.I. 2019/1307) to remove the temporary power for the Treasury to make in a public notice, on the recommendation of the Commissioners for HMRC, such provision in relation to value added tax, any duty of customs or any excise duty as they consider appropriate in the public interest in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union.

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(a) 2018 c. 22. Section 51(4)(b) defines “the appropriate Minister” as meaning the Treasury.  
(b) S.I. 2019/1307.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private, voluntary or public sectors is foreseen.

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