

STATUTORY INSTRUMENTS

2019 No. 487

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

PART 1

Introductory provisions

Modifications etc. (not altering text)

- C1** Pt. 1 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **35**; [S.I. 2020/1643](#), reg. 2, Sch.

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 [^{F124}] 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 [^{F124}] 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).

Textual Amendments

- F1** Word in reg. 1 substituted (31.12.2021) by [The Customs and Value Added Tax \(Managed Transition Procedure\) \(EU Exit\) Regulations 2021 \(S.I. 2021/1375\)](#), regs. 1, **2(2)**

Commencement Information

- I1** Reg. 1 not in force at made date, see [reg. 1\(2\)](#)
I2 [Reg. 1](#) in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, Sch.

Changes to legislation: There are currently no known outstanding effects for the The Customs (Managed Transition Procedure) (EU Exit) Regulations 2019, PART 1. (See end of Document for details)

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.

Commencement Information

I3 Reg. 2 not in force at made date, see [reg. 1\(2\)](#)

I4 [Reg. 2](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Changes to legislation:

There are currently no known outstanding effects for the The Customs (Managed Transition Procedure) (EU Exit) Regulations 2019, PART 1.