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STATUTORY INSTRUMENTS

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**2019 No. 819 (C. 19)**

**EXITING THE EUROPEAN UNION  
CUSTOMS**

The Taxation (Cross-border Trade) Act 2018  
(Appointed Day No. 5 and Miscellaneous  
Commencements) (EU Exit) Regulations 2019

*Made* - - - - *5th April 2019*

**THE TAXATION (CROSS-BORDER TRADE) ACT 2018  
(APPOINTED DAY NO. 5 AND MISCELLANEOUS  
COMMENCEMENTS) (EU EXIT) REGULATIONS 2019**

1. Citation
  2. Approval of transit sheds (temporary storage facilities)
  3. Duty deferment accounts, guarantees
- Signature  
Explanatory Note