
STATUTORY INSTRUMENTS

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 Treasury make these Regulations exercising the powers in sections 52(2), 52(5) and 57(3) of the Taxation (Cross-border Trade) Act 2018(1), regulation 1(2) of the Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018(2), regulation 1(2) of the Customs (Import Duty) (EU Exit) Regulations 2018(3), and regulation 1(2) of the Customs (Crown Dependencies Customs Union) (EU Exit) Regulations 2019(4).

The Treasury consider it appropriate to make regulation 3(a) and (b) in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU.

(1) 2018 c. 22.

(2) S.I. 2018/1247.

(3) S.I. 2018/1248, amended or modified on a day to be appointed by S.I. 2019/326, 2019/486. There are other amendments but none is relevant.

(4) S.I. 2019/385.