
STATUTORY INSTRUMENTS

2019 No. 819

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

Approval of transit sheds (temporary storage facilities)

2.—(1) 8th April 2019 is appointed as the day on which the following provisions of the Taxation (Cross-border Trade) Act 2018(1), Schedule 7 come into force—

- (a) paragraph 16(1), but only so far as relevant to sub-paragraphs (b) and (c) of this paragraph;
- (b) paragraph 16(2)(a);
- (c) paragraph 16(3).

(2) 8th April 2019 is appointed as the day on which section 29(1) of that Act and paragraph 3 of that Schedule come into force, but only so far as relevant to paragraph (1) of this regulation.

(3) This regulation does not apply so far as section 29(1) and Schedule 7 mentioned above are already in force by virtue of section 57(1)(a) of that Act.