
STATUTORY INSTRUMENTS

2019 No. 91

**The Value Added Tax and Excise Personal Reliefs
(Special Visitors and Goods Permanently Imported)
(Amendment) (EU Exit) Regulations 2019**

Citation and Commencement

1. These Regulations may be cited as the Value Added Tax and Excise Personal Reliefs (Special Visitors and Goods Permanently Imported) (Amendment) (EU Exit) Regulations 2019 and come into force on such day as the Treasury may by regulations under section 52 of the Taxation (Cross-border) Trade Act 2018 appoint.