
STATUTORY INSTRUMENTS

2020 No. 1439

**EXITING THE EUROPEAN UNION
CUSTOMS
EXCISE**

The Taxation Cross-border Trade (Special
Procedures Supplementary and General
Provision etc.) (EU Exit) Regulations 2020

Approved by the House of Commons

*Made - - - - at 12.32 p.m. on
15th December 2020
Laid before the House of
Commons - - 16th December 2020
Coming into force in accordance with
regulation 1(2), (3) and (4)*

**THE TAXATION CROSS-BORDER TRADE (SPECIAL
PROCEDURES SUPPLEMENTARY AND GENERAL
PROVISION ETC.) (EU EXIT) REGULATIONS 2020**

1. Citation and commencement
 2. Interpretation
 3. Discharge of an inward processing procedure
 4. Discharge of a temporary admission procedure
 5. Amendment of the Taxation (Cross-border Trade) Act 2018
 6. Modification of the Taxation (Cross-border Trade) Act 2018
 7. Amendment of the Customs (Records) (EU Exit) Regulations 2019
- Signature
Explanatory Note