
STATUTORY INSTRUMENTS

2021 No. 1444

The Taxation (Cross-border Trade) (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2021

Citation and commencement

1.—(1) These Regulations may be cited as the Taxation (Cross-border Trade) (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2021.

(2) This regulation and regulation 3 come into force on 31st December 2021.

(3) Regulations 2, 4 and 5 come into force on 1st January 2022.