
STATUTORY INSTRUMENTS

2020 No. 1642

The Finance Act 2016, Section 126 (Appointed Day), the Taxation (Cross-border Trade) Act 2018 (Appointed Day No. 8, Transition and Saving Provisions) and the Taxation (Post-transition Period) Act 2020 (Appointed Day No. 1) (EU Exit) Regulations 2020

Appointed day, saving and transitional provisions – Taxation (Cross-border Trade) Act 2018

4. The day appointed for the coming into force of the following provisions of the Taxation (Cross-border Trade) Act 2018, so far as not already in force, is IP completion day—

- (a) Part 1 (import duty), other than paragraph 90 of Schedule 7;
- (b) Part 3 (value added tax);
- (c) Part 4 (excise duties).