
STATUTORY INSTRUMENTS

2018 No. 1362

**EXITING THE EUROPEAN UNION
VALUE ADDED TAX**

**The Taxation (Cross-border Trade) Act 2018
(Appointed day No. 1) (EU Exit) Regulations 2018**

Made - - - - 13th December 2018

The Treasury make these Regulations in exercise of the power conferred by section 57(3) of the Taxation (Cross-border Trade) Act 2018(1).

Citation

1. These Regulations may be cited as the Taxation (Cross-border Trade) Act 2018 (Appointed day No. 1) (EU Exit) Regulations 2018.

Appointed Day

2. 16th December 2018 is appointed as the day on which paragraph 14 of Schedule 8 to the Taxation (Cross-border Trade) Act 2018 comes into force and, but only insofar as they relate to that paragraph, paragraph 1 of that Schedule and section 43 of that Act comes into force.

13th December 2018

*Mike Freer
Paul Maynard*
Two of the Lords Commissioners of Her
Majesty's Treasury

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations appoint 16th December 2018 for the coming into force of paragraph 14 of Schedule 8 to the Taxation (Cross-border Trade) Act 2018. Paragraph 14 inserts new section 16A into the Value Added Tax Act 1994 (c. 23), which provides the Commissioners for Her Majesty's Revenue and Customs with the power to make regulations imposing a liability to VAT on persons outside the United Kingdom in respect of the entry of goods into the United Kingdom in a postal packet.

A Tax Information and Impact Note has not been prepared for this instrument as it gives effect to previously announced policy and it is an appointed day regulation.