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STATUTORY INSTRUMENTS

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**2018 No. 1362**

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.