
STATUTORY INSTRUMENTS

2019 No. 105

**EXITING THE EUROPEAN UNION
VALUE ADDED TAX**

**The Taxation (Cross-border Trade) Act 2018 (Value Added
Tax Transitional Provisions) (EU Exit) Regulations 2019**

Made - - - - 24th January 2019

Coming into force in accordance with regulation 1(2)

The Treasury, in exercise of the powers conferred by sections 52(2) and 56(4) of the Taxation (Cross-border Trade) Act 2018⁽¹⁾, make the following Regulations.

In accordance with section 52(2) of the Taxation (Cross-border Trade) Act 2018, the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU, for the following Regulations to come into force on such day or days as the Treasury may by regulations under section 52 of that Act appoint.

⁽¹⁾ 2018 c. 22; section 56(4) permits “the appropriate Minister” to make such transitional, transitory or saving provision in connection with the coming into force of any provision of the Act and under section 56(5)(b) “the appropriate Minister” means the Treasury.