
STATUTORY INSTRUMENTS

2019 No. 105

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

Interpretation

2. In these Regulations—

“the Act” has the meaning given by regulation 1(2),

“VATA 1994” means the Value Added Tax Act 1994⁽¹⁾,

“Chapter 7” means Chapter 7 of Part 15 of the Customs (Import Duty) (EU Exit) Regulations 2018⁽²⁾.

⁽¹⁾ 1994 c. 23.

⁽²⁾ S.I. 2018/1248.