
STATUTORY INSTRUMENTS

2019 No. 1215

**The Customs and Excise (Miscellaneous Provisions
and Amendments) (EU Exit) Regulations 2019**

PART 5

Miscellaneous amendments

Amendment of the Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019

17.—(1) The Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 ^{M1} are amended as follows.

(2) In regulation 6(28)(b) in the text substituted for sub-paragraph (f) replace the words “ on 29th March 2020 ” with “after the end of the period of one year beginning with exit day”.

(3) In regulation 10(2), in the text to be inserted, after “4(3A)” insert “ or (3AA) ^{M2} ”.

Commencement Information

I1 Reg. 17 in force at 3.10.2019, see [reg. 1\(3\)\(f\)](#)

Marginal Citations

M1 [S.I. 2019/486](#).

M2 [Regulation 4\(3AA\)](#) is inserted by regulation 11(3)(c) of these Regulations.

Changes to legislation:

There are currently no known outstanding effects for the The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019, Section 17.