
STATUTORY INSTRUMENTS

2019 No. 1221

**EXITING THE EUROPEAN UNION
VALUE ADDED TAX**

**The Data-gathering Powers (Relevant Data)
(Amendment) (EU Exit) Regulations 2019**

Made - - - - 4th September 2019
Laid before the House of
Commons - - - - 5th September 2019
Coming into force in accordance with regulation 1(2)

The Treasury make the following Regulations in exercise of the powers conferred by paragraph 1(3) of Schedule 23 to the Finance Act 2011⁽¹⁾ and section 52(2) of the Taxation (Cross-border Trade) Act 2018⁽²⁾.

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 as the Treasury may by regulations under that section appoint.

(1) 2011 c. 11.
(2) 2018 c. 22.