

STATUTORY INSTRUMENTS

2019 No. 69 (C. 3)

**EXITING THE EUROPEAN UNION
CUSTOMS**

**The Taxation (Cross-border Trade) Act 2018
(Appointed Day No. 2) (EU Exit) Regulations 2019**

Made - - - - 17th January 2019

The Secretary of State, in exercise of the powers conferred by section 57(2) of the Taxation (Cross-border Trade) Act 2018 ^{M1}, makes the following Regulations.

Marginal Citations

M1 2018 c. 22.

Citation and interpretation

1.—(1) These Regulations may be cited as the Taxation (Cross-border Trade) Act 2018 (Appointed Day No. 2) (EU Exit) Regulations 2019.

(2) In these Regulations, “the Act” means the Taxation (Cross-border Trade) Act 2018.

Commencement Information

I1 Reg. 1 in force at made date

Appointed day

2. The day appointed for the coming into force of sections 10 and 15 of, and Schedule 3 to, the Act is 23rd January 2019.

Commencement Information

I2 Reg. 2 in force at made date

Changes to legislation: There are currently no known outstanding effects for the The Taxation (Cross-border Trade) Act 2018 (Appointed Day No. 2) (EU Exit) Regulations 2019. (See end of Document for details)

Signed by authority of the Secretary of State for International Trade

Department for International Trade

George Hollingbery
Minister of State for Trade Policy

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are the second appointed day regulations made under the Taxation (Cross-border Trade) Act 2018 (c. 22) (“the Act”).

By virtue of regulation 2, the day appointed for the coming into force of section 10 (preferential rates given unilaterally) and section 15 (international disputes etc) of, and Schedule 3 (eligible developing countries) to, the Act is 23rd January 2019.

NOTE AS TO EARLIER COMMENCEMENT ORDERS

(This note is not part of the Regulations)

The following provisions of the Taxation (Cross-border Trade) Act 2018 have been brought into force by appointed day regulations made before the date of these Regulations.

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I. No.</i>
Section 43 (partially)	16th December 2018	S.I. 2018/1362
Schedule 8, paragraph 1 (partially)	16th December 2018	S.I. 2018/1362
Schedule 8, paragraph 14	16th December 2018	S.I. 2018/1362

Changes to legislation:

There are currently no known outstanding effects for the The Taxation (Cross-border Trade) Act 2018 (Appointed Day No. 2) (EU Exit) Regulations 2019.