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STATUTORY INSTRUMENTS

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**2020 No. 1449**

**EXITING THE EUROPEAN UNION  
CUSTOMS**

**The Customs (Transitional) (EU Exit) Regulations 2020**

*Made - - - - 8th December 2020*  
*Laid before the House of*  
*Commons - - - - 9th December 2020*  
*Coming into force in accordance with regulation 1*

The Treasury, in exercise of the powers conferred by sections 32(1) and (8), 33(8), 52(2) and 56(1), (3), (5)(b) and (7) of the Taxation (Cross-border Trade) Act 2018<sup>(1)</sup>, make these 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 that provisions of these Regulations come into force on such day as the Treasury may appoint by regulations under section 52 of that Act.