
STATUTORY INSTRUMENTS

2020 No. 1642

The Finance Act 2016, Section 126 (Appointed Day), the Taxation (Cross-border Trade) Act 2018 (Appointed Day No. 8, Transition and Saving Provisions) and the Taxation (Post-transition Period) Act 2020 (Appointed Day No. 1) (EU Exit) Regulations 2020

Appointed day, saving and transitional provisions – Taxation (Cross-border Trade) Act 2018

5. Section 5 of the Customs and Excise Duties (General Reliefs) Act 1979⁽¹⁾ shall continue to have effect as it had effect immediately before IP completion day in relation to goods removed to Great Britain from the Channel Islands.

⁽¹⁾ 1979 c. 3. Section 5 of the Customs and Excise Duties (General Reliefs) Act 1979 is repealed by paragraph 123 of Schedule 7 to the Taxation (Cross-border Trade) Act 2018.