

---

STATUTORY INSTRUMENTS

---

**2020 No. 97 (C. 10)**

**EXITING THE EUROPEAN UNION  
CUSTOMS**

The Taxation (Cross-border Trade) Act 2018 (Appointed Day No. 7 and Transitory Provisions) (EU Exit) Regulations 2020

*Made* - - - - *28th January 2020*

**THE TAXATION (CROSS-BORDER TRADE) ACT  
2018 (APPOINTED DAY NO. 7 AND TRANSITORY  
PROVISIONS) (EU EXIT) REGULATIONS 2020**

1. Citation
  2. Interpretation
  3. Appointed day
  4. Transitory provisions
- Signature

---

SCHEDULE — Transitory provisions

1. Modification of paragraph 22 of Schedule 4 to the Act
2. Modification of paragraph 22 of Schedule 5 to the Act

Explanatory Note