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STATUTORY INSTRUMENTS

2021 No. 1375

The Customs and Value Added Tax (Managed Transition Procedure) (EU Exit) Regulations 2021

PART 1

Preliminary

Citation and commencement

1. These Regulations may be cited as the Customs and Value Added Tax (Managed Transition Procedure) (EU Exit) Regulations 2021 and come into force on 31st December 2021.