
STATUTORY INSTRUMENTS

2021 No. 1444

**EXITING THE EUROPEAN UNION
CUSTOMS AND EXCISE
VALUE ADDED TAX**

The Taxation (Cross-border Trade) (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2021

*Made - - - - at 12.15 p.m. on
15th December 2021
Laid before the House of at 4.00 p.m. on 15th
Commons - - December 2021
Coming into force in accordance with regulation 1*

**THE TAXATION (CROSS-BORDER TRADE) (MISCELLANEOUS
AMENDMENTS) (EU EXIT) (NO. 2) REGULATIONS 2021**

1. Citation and commencement
 2. Amendment of the Customs (Import Duty) (EU Exit) Regulations 2018
 3. Amendment of the Customs and Excise Border Procedures (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2021
 4. Amendment of the Excise Duties (Miscellaneous Amendments) (EU Exit) (No. 3) Regulations 2019
 5. Amendment of the Value Added Tax (Miscellaneous and Transitional Provisions, Amendment and Revocation) (EU Exit) Regulations 2020
- Signature
Explanatory Note