STATUTORY INSTRUMENTS

2019 No. 819 (C. 19)

EXITING THE EUROPEAN UNION

CUSTOMS

The Taxation (Cross-border Trade) Act 2018 (Appointed Day No. 5 and Miscellaneous Commencements) (EU Exit) Regulations 2019

Made - - - - 5th April 2019

The Treasury make these Regulations exercising the powers in sections 52(2), 52(5) and 57(3) of the Taxation (Cross-border Trade) Act 2018(**a**), regulation 1(2) of the Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018(**b**), regulation 1(2) of the Customs (Import Duty) (EU Exit) Regulations 2018(**c**), and regulation 1(2) of the Customs (Crown Dependencies Customs Union) (EU Exit) Regulations 2019(**d**).

The Treasury consider it appropriate to make regulation 3(a) and (b) in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU.

Citation

1. These Regulations may be cited as the Taxation (Cross-border Trade) Act 2018 (Appointed Day No. 5 and Miscellaneous Commencements) (EU Exit) Regulations 2019.

Approval of transit sheds (temporary storage facilities)

2.—(1) 8th April 2019 is appointed as the day on which the following provisions of the Taxation (Cross-border Trade) Act 2018(**e**), Schedule 7 come into force—

(a) paragraph 16(1), but only so far as relevant to sub-paragraphs (b) and (c) of this paragraph;

(b) paragraph 16(2)(a);

(c) paragraph 16(3).

(2) 8th April 2019 is appointed as the day on which section 29(1) of that Act and paragraph 3 of that Schedule come into force, but only so far as relevant to paragraph (1) of this regulation.

(**a**) 2018 c. 22.
(**b**) S.I. 2018/1247.
(**c**) S.I. 2018/1248, amended or modified on a day to be appointed by S.I. 2019/326, 2019/486. There are other amendments but none is relevant.
(**d**) S.I. 2019/385.
(**e**) 2018 c. 22.

(3) This regulation does not apply so far as section 29(1) and Schedule 7 mentioned above are already in force by virtue of section 57(1)(a) of that Act.

Duty deferment accounts, guarantees

3. 8th April 2019 is appointed as the day on which the following provisions come into force—

(a) the Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018, regulation 2 and, but only so far as relevant to this, regulation 1 (which have effect as if the Taxation (Cross-border Trade) Act 2018, Schedule 7, paragraph 16 is fully in force);

(b) the Customs (Import Duty) (EU Exit) Regulations 2018, regulations 43(2)(b) and 43(3)(b) (which have effect as if regulation 43(1) to (3) of those Regulations are in force);

(c) the Customs (Crown Dependencies Customs Union) (EU Exit) Regulations 2019, regulations 5(7), 5(13), 7(3) and, but only so far as relevant to these, regulations 1 and 5(1).

Craig Whittaker
Paul Maynard

5th April 2019 — Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations bring into force on 8th April 2019 customs provisions that enable premises to be approved as transit sheds for imported goods (subject to conditions, and pending a change in terminology to 'temporary storage facilities'). This is part of the preparations for the United Kingdom exiting the EU.

Similarly, they bring into force preparatory provisions for allowing import duty payments to be deferred, and for customs facilitations in relation to the new customs union between the United Kingdom and the Crown dependencies.

An impact assessment has not been produced for this instrument as it gives effect to previously announced policy and it is an appointed day set of regulations.

NOTE AS TO EARLIER COMMENCEMENT REGULATIONS

(This note is not part of the Regulations)

Provision	*Date of Commencement*	*S.I. No.*
Section 10	23rd January 2019	2019/69
Section 13	4th March 2019	2019/429
Section 15	23rd January 2019	2019/69
Section 41(2)(b) (partially)	28th January 2019	2019/104
Section 43 (partially)	16th December 2018	2018/1362
Schedule 3	23rd January 2019	2019/69
Schedule 4 (partially)	4th March 2019	2019/429
Schedule 5 (partially)	4th March 2019	2019/429
Schedule 7, paragraph 1 (partially)	Immediately after the coming into force of section 3 of the European Union (Withdrawal) Act 2018 (c. 16)	2019/429
Schedule 8, paragraph 1 (partially)	16th December 2018	2018/1362
Schedule 8, paragraph	16th December 2018	2018/1362

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