
Changes to legislation: There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Paragraph 27. (See end of Document for details)

SCHEDULES

SCHEDULE 8

VAT AMENDMENTS CONNECTED WITH WITHDRAWAL FROM EU

PART 1

AMENDMENTS OF VALUE ADDED TAX ACT 1994

Amendment of the Value Added Tax Act 1994

- 27 In section 27 (goods imported for private purposes), in subsection (1), omit “from a place outside the member States”.

Commencement Information

- II** Sch. 8 para. 27 in force at 31.12.2020 by [S.I. 2020/1642](#), **reg. 4(b)** (with [reg. 7](#))

Changes to legislation:

There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Paragraph 27.