
STATUTORY INSTRUMENTS

2019 No. 91

**EXITING THE EUROPEAN UNION
TAXES AND DUTIES**

**The Value Added Tax and Excise Personal Reliefs
(Special Visitors and Goods Permanently Imported)
(Amendment) (EU Exit) Regulations 2019**

Made - - - - 22nd January 2019

Laid before the House of

Commons - - 24th January 2019

Coming into force in accordance with regulation 1

**THE VALUE ADDED TAX AND EXCISE PERSONAL
RELIEFS (SPECIAL VISITORS AND GOODS PERMANENTLY
IMPORTED) (AMENDMENT) (EU EXIT) REGULATIONS 2019**

1. Citation and Commencement
2. Amendment of the Customs and Excise (Personal Reliefs for Special Visitors) Order 1992
3. (1) Article 2 is amended as follows.
4. For article 14 substitute In this Part– “entitled person” means any person who is...
5. In article 16, omit “, other than the United Kingdom,”....
6. In article 20, omit “, acquires” and “, acquisition”.
7. In article 21, omit “acquisition or”.
8. Amendment of the Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1992
9. (1) Article 2 is amended as follows.
10. In article 3(4), for “another” substitute “ a different ”....
11. In article 8(2), omit the words from “and includes,” to...
12. In article 14(3), for “EU customs duty” substitute “ import...”
13. In articles 3(5), 4(a) and (b), 11(1)(a), 12, 13(1)(a), 14(1)(a),...
Signature
Explanatory Note

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax and Excise Personal Reliefs (Special Visitors and Goods Permanently Imported) (Amendment) (EU Exit) Regulations 2019.