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STATUTORY INSTRUMENTS

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**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 Treasury make these Regulations in exercise of the powers conferred by section 51(1)(a) and (c), section 52(2) and section 56(1) of the Taxation (Cross-border Trade) Act 2018 (“the Act”) <sup>M1</sup>.

In accordance with section 51(1)(a) and (c) and section 56(1) of the Act, the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union and in consequence of the Act to make the following provision in relation to value added tax and excise duties.

In accordance with section 52(2) of the Act, the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union, for the following Regulations to come into force on such day as the Treasury may by regulations under section 52 of the Act appoint.

**Marginal Citations**

**M1** 2018 c. 22; section 51 permits “the appropriate Minister” to make provision relating to value added tax and any excise duty and under section 51(4)(b) “the appropriate Minister” means the Treasury; section 56(1) permits “the appropriate Minister” to make provision in consequence of the Act and under section 56(5)(b) “the appropriate Minister” means the Treasury. Section 53 of the Act defines “excise duty”.

**Citation and Commencement**

**1.** These Regulations may be cited as the Value Added Tax and Excise Personal Reliefs (Special Visitors and Goods Permanently Imported) (Amendment) (EU Exit) Regulations 2019 and come

*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. (See end of Document for details)*

into force on such day as the Treasury may by regulations under section 52 of the Taxation (Cross-border) Trade Act 2018 appoint.

**Commencement Information**

- I1** Reg. 1 not in force at made date, see reg. 1
- I2** Reg. 1 in force at 31.12.2020 by [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)

**Amendment of the Customs and Excise (Personal Reliefs for Special Visitors) Order 1992**

2. The Customs and Excise (Personal Reliefs for Special Visitors) Order 1992 <sup>M2</sup> is amended in accordance with regulations [<sup>F13</sup>, 4 and 5].

**Textual Amendments**

- F1** Words in reg. 2 substituted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), [regs. 1](#), [106\(2\)](#) (with [regs. 109-131](#)); [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)

**Commencement Information**

- I3** Reg. 2 not in force at made date, see reg. 1
- I4** Reg. 2 in force at 31.12.2020 by [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)

**Marginal Citations**

- M2** [S.I. 1992/3156](#) amended by [S.I. 2005/2114](#); there is another amending instrument but it is not relevant.

3.—(1) Article 2 is amended as follows.

<sup>F2</sup>(2) .....

(3) In the definition of “importation,” for “member States” substitute “ United Kingdom ”.

**Textual Amendments**

- F2** Reg. 3(2) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), [regs. 1](#), [106\(3\)](#) (with [regs. 109-131](#)); [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)

**Commencement Information**

- I5** Reg. 3 not in force at made date, see reg. 1
- I6** Reg. 3 in force at 31.12.2020 by [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)

4. For article 14 substitute

“14. In this Part—  
“entitled person” means any person who is neither a United Kingdom national nor a permanent resident of the United Kingdom and:

- (a) who enjoys any privilege or immunity by virtue of that person being –

**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. (See end of Document for details)

- (i) a diplomatic agent for the purposes of the Diplomatic Privileges Act 1964 <sup>M3</sup>,
  - (ii) a senior officer of the Commonwealth Secretariat for the purposes of the Commonwealth Secretariat Act 1966 <sup>M4</sup>,
  - (iii) a consular officer for the purposes of the Consular Relations Act 1968 <sup>M5</sup>,
  - (iv) a representative or a person recognised as holding a rank equivalent to a diplomatic agent for the purposes of the International Organisations Act 1968 <sup>M6</sup>, or
- (b) whose circumstances, at the time the duty or tax in respect of which relief is sought would otherwise become due, are such that had those circumstances existed immediately before exit day, that person would have enjoyed, under or by virtue of section 2 of the European Communities Act 1972, any privilege or immunity similar to those enjoyed under or by virtue of the enactments specified in paragraph (a) above by the persons therein specified.”.

**Commencement Information**

- I7** Reg. 4 not in force at made date, see reg. 1
- I8** Reg. 4 in force at 31.12.2020 by [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)

**Marginal Citations**

- M3** [1964 c.81](#).
- M4** [1966 c.10](#).
- M5** [1968 c.18](#).
- M6** [1968 c.48](#); section 4A was inserted by section 2 of the [International Organisations Act 1981 \(c. 9\)](#), [section 5A](#) was inserted by section 3 of the International Organisations Act 1981 and section 6 was extended by section 1 of the International Organisations Act 1981.

5. In article 16, omit “, other than the United Kingdom,”.

**Commencement Information**

- I9** Reg. 5 not in force at made date, see reg. 1
- I10** Reg. 5 in force at 31.12.2020 by [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)

<sup>F3</sup>6. ....

**Textual Amendments**

- F3** Reg. 6 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), [regs. 1](#), [106\(3\)](#) (with [regs. 109-131](#)); [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)

**Commencement Information**

- I11** Reg. 6 in force at 31.12.2020 by [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)
- I12** Reg. 6 not in force at made date, see reg. 1

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F47. ....

**Textual Amendments**

F4 Reg. 7 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **106(3)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

**Commencement Information**

I13 Reg. 7 not in force at made date, see reg. 1  
I14 [Reg. 7](#) in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, **Sch.**

**Amendment of the Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1992**

8. The Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1992 <sup>M7</sup> is amended in accordance with regulations 9 to 13.

**Commencement Information**

I15 Reg. 8 not in force at made date, see reg. 1  
I16 Reg. 8 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, **Sch.**

**Marginal Citations**

M7 [S.I. 1992/3193](#), amended by [S.I. 2006/3157](#), [S.I. 2006/3158](#), [S.I. 2011/1043](#).

9.—(1) Article 2 is amended as follows.

F5(2) .....

(3) At the appropriate places insert

““another country” means a country other than the United Kingdom” and

““customs procedure” has the meaning given by section 3(3) of the Taxation (Cross-border) Trade Act 2018 <sup>M8</sup>”.

**Textual Amendments**

F5 Reg. 9(2) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **106(3)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

**Commencement Information**

I17 Reg. 9 not in force at made date, see reg. 1  
I18 Reg. 9 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, **Sch.**

**Marginal Citations**

M8 [2018 c. 22](#).

10. In article 3(4), for “another” substitute “ a different ”.

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**Commencement Information**

**I19** Reg. 10 not in force at made date, see reg. 1

**I20** Reg. 10 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

11. In article 8(2), omit the words from “and includes,” to the end.

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**Commencement Information**

**I21** Reg. 11 not in force at made date, see reg. 1

**I22** Reg. 11 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

12. In article 14(3), for “EU customs duty” substitute “ import duty, charged by provision made in accordance with or under Part 1 of the Taxation (Cross-border Trade) Act 2018 ”.

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**Commencement Information**

**I23** Reg. 12 not in force at made date, see reg. 1

**I24** Reg. 12 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

13. In articles 3(5), 4(a) and (b), 11(1)(a), 12, 13(1)(a), 14(1)(a), 16(1)(a), 17(b)(i) and (ii), 18(b), 19(a), 21(1) and 21(1)(a)(ii), and in the headings to articles 18 and 21 and to Parts 4 and 5, for “a third country”, substitute “ another country ”.

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**Commencement Information**

**I25** Reg. 13 not in force at made date, see reg. 1

**I26** Reg. 13 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

*Mike Freer*  
*Rebecca Harris*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

**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. (See end of Document for details)*

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations are made in exercise of the powers in sections 51(1)(a) and (c), 52 and 56 of the Taxation (Cross-border Trade) Act 2018 (“TCTA”) in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union and in consequence of the TCTA. They are to come into force on such day as the Treasury by regulations appoint.

The Regulations make consequential amendments to the Customs and Excise (Personal Reliefs for Special Visitors) Order 1992 and the Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1992 to take account of changes made by the European Union (Withdrawal) Act 2018 and TCTA.

Regulations 3, 6 and 7 amend the Customs and Excise (Personal Reliefs for Special Visitors) Order 1992 to reflect the new tax and duty regimes provided for by TCTA, including the abolition of acquisition tax and the extension of import VAT to the importation of goods from EU member States. Regulation 4 amends the definition of “entitled person” for the purposes of the reliefs provided for in Part 6 of that Order, so that it includes a person whose circumstances are such that, had those circumstances existed immediately before exit day, the person would have enjoyed privileges or immunities of the type described in article 14(a) of the Order. Regulation 5 amends the Order to reflect the fact that the United Kingdom is to leave the European Union.

Regulations 9, 10 and 13 amend the Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1992 so that the provisions for the reliefs contained in that Order no longer make a distinction between member States of the European Union and other countries.

Regulations 11 and 12 amend references to procedures and provisions relating to customs duties in line with TCTA's imposition of import duty and the procedures associated with it.

This instrument will be covered by an overarching HMRC impact assessment (second edition) which will be published and available on the website at <https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal> .

**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.