
STATUTORY INSTRUMENTS

2021 No. 715

**EXITING THE EUROPEAN UNION
VALUE ADDED TAX**

**The Value Added Tax (Amendment)
(EU Exit) Regulations 2021**

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|---------------------------------|-----------------------------|
| | <i>at 1.47 p.m. on 28th</i> |
| <i>Made - - - -</i> | <i>June 2021</i> |
| <i>Laid before the House of</i> | <i>at 4.15 p.m. on 28th</i> |
| <i>Commons - -</i> | <i>June 2021</i> |
| <i>Coming into force</i> | <i>1st August 2021</i> |

**THE VALUE ADDED TAX (AMENDMENT)
(EU EXIT) REGULATIONS 2021**

1. Citation and commencement
2. Amendment of Group 8 of Schedule 8 to the Value Added Tax Act 1994
3. After Item 6ZA, insert— Any services provided in the United Kingdom for the handling...
4. After Note (6ZA), insert— (6ZB) An international journey is a...
5. Amendment of the Value Added Tax (Terminal Markets) Order 1973
6. In article 6— (a) for “or under Schedule 3” substitute...
7. Amendment of the Value Added Tax (Imported Goods) Relief Order 1984
8. In article 3A(2)— (a) in sub-paragraph (c)—
9. In article 3B(2)(b), omit “article 2(5) does not apply and...
10. Amendment of the Value Added Tax (Cars) Order 1992
11. In article 4(2) (treatment of transactions), for “section 11(1)(a) of”...
12. Amendment of the Value Added Tax (Special Provisions) Order 1995
13. In article 12(4)(a) (relief for certain goods)—
14. Amendment of the Value Added Tax Regulations 1995
15. In regulation 2(1) (interpretation—general), in the definition of “registered person”,...
16. In regulation 5 (registration and notification)— (a) in paragraph (1),...
17. In regulation 11 (notification of intended section 14(1) supplies by...
18. In regulation 12 (notification of intended section 14(2) supplies by...
19. In regulation 13(6)(a) (obligation to provide a VAT invoice), for...
20. In regulation 14(2)(e) (contents of VAT invoice), for “section 95...
21. In regulation 17 (section 14(6) supplies to persons belonging in...

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22. In regulation 18 (section 14(1) supplies by intermediate suppliers)—
23. In regulation 19 (section 14(2) supplies by persons belonging in...
24. In regulation 22(1) (submission of statements)— (a) in sub-paragraph (b),...
25. In regulation 25 (making of returns)— (a) in paragraph (1)(b),...
26. In regulation 29(2)(f) (claims for input tax), for “section 95...
27. In regulation 39 (calculation of returns)— (a) in paragraph (1),...
28. In regulation 83 (time of acquisition), for “section 12(1)(b) of”...
29. In regulation 86(1) (supplies of water, gas or any form...
30. In regulation 88(1) (supplier’s goods in possession of buyer), for...
31. In regulation 89 (retention payments), for “subsections (7) and (8)...
32. In regulation 96 (interpretation of Part 12), for “paragraph 5...
33. In regulation 97(1) (valuation of acquisitions), for “paragraph 2 of...
34. In regulation 98(1) (distance sales from Northern Ireland to the...
35. In regulation 99(1) (interpretation of Part 14 and longer periods),...
36. In regulation 101(3)(g) (attribution of input tax to taxable supplies),...
37. In regulation 109A(1)(b) (adjustment of attribution), for “paragraph 31B” substitute...
38. In regulation 110 (adjustment of attribution)— (a) in each place...
39. In regulation 118 (enactments excepted)— (a) in paragraph (a)—
40. In regulation 129(1) (supplies to overseas persons), in sub-paragraphs (a)...
41. In regulations 132 and 133(1), after “remain outside Great Britain”...
42. In regulation 133A (interpretation), in the appropriate places insert— “Commission...
43. After regulation 133A, insert— Enactments excepted There shall be excepted from the enactments which are to...
44. In regulation 133D(1) (supplies to persons departing from the relevant...
45. In regulation 133E— (a) in paragraph (1), after “6 months”...
46. For regulation 133G substitute— The zero-rating provided for by regulation 133F shall be revoked...
47. After regulation 133H insert— Supplies of goods subject to excise...
48. In regulation 146 (interpretation of Part 17: means of transport),...
49. In regulation 147(1) (first entry into service of a means...
50. In regulation 148A (notification of the arrival in the United...
51. In regulation 205 (certification), for “3” substitute “Part 8 of...
52. In regulation 206(1)(f) and (h) (cancellation of certificates), for “3”...
53. In regulation 208(a) (further certification), for “3” substitute “Part 8...
54. Amendment of the Value Added Tax (Removal of Gas, Electricity, Heat and Cooling) Order 2010
55. In article 3 (the application of paragraph 6(1) of Schedule...
56. Amendment of the Value Added Tax (Accounting Procedures for Import VAT for VAT Registered Persons and Amendment) (EU Exit) Regulations 2019
57. After regulation 7 insert— Correction of errors Regulation 34 of the Value Added Tax Regulations 1995 (correction...
58. The amendment made by regulation 57 has effect in respect...
59. Amendment of the Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020
60. In regulations 3(3), 4(3), 5(3) and 7(4), in each place...
61. In regulation 6(2) (removals where goods declared to special customs...
62. After regulation 6 insert— (1) Paragraph (2) applies where goods are removed from Great...
63. In regulation 17 (requirement to produce import document) —
64. In regulation 21 (entitlement of taxable persons to deduct input...

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Explanatory Note