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**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)

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## 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”.

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##### **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.