

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

- 39 (1) Section 37 (relief from VAT on importation of goods) is amended as follows.
- (2) In subsection (1)—
- (a) omit “from places outside the member States”, and
 - (b) omit the words from “, if and so” to the end.
- (3) In subsection (2)(a), omit “from a place outside the member States”.
- (4) In subsection (3)—
- (a) omit “from places outside the member States”, and
 - (b) omit “from the United Kingdom or removed from any member State”.
- (5) In subsection (4)—
- (a) in the opening words—
 - (i) omit “from places outside the member States”, and
 - (ii) omit “or otherwise removed from the United Kingdom”, and
 - (b) omit paragraph (b).