

## 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*

- 79 (1) Section 96 (other interpretative provisions) is amended as follows.
- (2) In subsection (1)—
- (a) omit the definition of “another member State”,
  - (b) at the appropriate place insert—
    - ““TCTA 2018” means the Taxation (Cross-border Trade) Act 2018;”,
    - and
    - ““import duty” means import duty charged in accordance with Part 1 of TCTA 2018;”,
  - (c) omit the definition of “taxable acquisition”, and
  - (d) for the definition of “VAT” substitute—
    - ““VAT” means value added tax charged in accordance with this Act;”.
- (3) Omit subsection (3).