
STATUTORY INSTRUMENTS

2019 No. 1214

**The Value Added Tax (Miscellaneous Amendments and
Transitional Provisions) (EU Exit) Regulations 2019**

PART 5

Fulfilment Businesses

CHAPTER 2

Amendments

Amendment of the 2018 Regulations

- 7.—(1) The 2018 Regulations are amended as follows.
- (2) In regulation 2, in the definition of “customer”, for “a third country goods” substitute “an imported goods”.
- (3) In regulation 4—
- (a) in paragraph (1)(a), for “a third country goods” substitute “an imported goods”;
- (b) for paragraph (2) substitute—
- “(2) An application under paragraph (1)(a) must be made on or before the day on which a person commences carrying on an imported goods fulfilment business.”.
- (4) In regulation 6(1)(c), for “third country goods” substitute “imported goods”.
- (5) In regulation 8—
- (a) in paragraphs (3) and (4), in each place it occurs, for “a third country goods” substitute “an imported goods”;
- (b) in paragraph (5), for “third country goods” substitute “imported goods”.
- (6) In regulation 9—
- (a) in paragraph (1), in sub-paragraphs (c) and (d), in each place it occurs, for “a third country goods” substitute “an imported goods”;
- (b) in paragraph (2)(c), for “a third country goods” substitute “an imported goods”.
- (7) In regulation 10(1), in sub-paragraphs (c), (d), (e) and (g), in each place it occurs, for “third country goods” substitute “imported goods”.
- (8) In regulation 11(2)(a)(iii), for “a third country goods” substitute “an imported goods”.
- (9) In regulation 13, and in the heading for it, for “a third country goods” substitute “an imported goods”.