

STATUTORY INSTRUMENTS

2019 No. 1214

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

PART 5

Fulfilment Businesses

CHAPTER 3

Approval to carry on third country goods fulfilment business deemed to be approval to carry on imported goods fulfilment business

Approvals accepted before [F¹IP completion day]

8. Where before [F¹IP completion day] the Commissioners have accepted an application for an approval to carry on a third country goods fulfilment business, that approval is deemed on and after [F¹IP completion day] to be an approval to carry on an imported goods fulfilment business.

Textual Amendments

- F1** Words in Pt. 5 substituted (31.12.2020) by [The Value Added Tax \(Miscellaneous and Transitional Provisions, Amendment and Revocation\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1495\)](#), regs. 1(2), [23\(3\)](#); S.I. 2020/1641, reg. 2, [Sch.](#)

Commencement Information

- II** Reg. 8 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Applications in process at [F¹IP completion day]

9. Where before [F¹IP completion day] a person has made an application for an approval to carry on a third country goods fulfilment business, or to vary any condition or restriction to which an approval is subject, that application is deemed on and after [F¹IP completion day] to be an application for an approval to carry on an imported goods fulfilment business or to vary any condition or restriction to which an approval to carry on such a business is subject.

Textual Amendments

- F1** Words in Pt. 5 substituted (31.12.2020) by [The Value Added Tax \(Miscellaneous and Transitional Provisions, Amendment and Revocation\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1495\)](#), regs. 1(2), [23\(3\)](#); S.I. 2020/1641, reg. 2, [Sch.](#)

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Transitional Provisions) (EU Exit) Regulations 2019, CHAPTER 3. (See end of Document for details)

Commencement Information

I2 Reg. 9 in force at 31.12.2020 by S.I. 2020/1641, reg. 2, **Sch.**

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Transitional Provisions) (EU Exit) Regulations 2019, CHAPTER 3.