

**2019 No. 1214**

**EXITING THE EUROPEAN UNION**

**VALUE ADDED TAX**

**CUSTOMS**

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

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**CORRECTION**

Page 7, paragraph 7 of the Explanatory Note should read as follows:

“In the event the UK leaves the EU without a deal, the notices referred to in regulations 4 and 5, will be available from <https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal>. Free of charge hard copies will be available on request from the HMRC helpline on 0300 200 3700 (+44 2920 501 261 for outside the UK enquiries) or by writing to HM Revenue and Customs - VAT Written Enquiries Team, Portcullis House, 21 India Street, Glasgow, G2 4PZ, United Kingdom. Part 5 (regulations 6 to 15) makes consequential amendments to the Fulfilment Businesses Regulations 2018 (S.I. 2018/326) (“the 2018 Regulations”) in line with changes made by the Taxation (Cross-border Trade) Act 2018 (c. 22) to Part 3 of the Finance (No. 2) Act 2017 (c. 32). It also makes transitional provisions in relation to secondary and primary legislation relating to fulfilment businesses.”.

*January 2020*