
STATUTORY INSTRUMENTS

2019 No. 1214

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

PART 5

Fulfilment Businesses

CHAPTER 1

Preliminary

Interpretation and effect

6.—(1) In this Part—

“the 2017 Act” means the Finance (No. 2) Act 2017⁽¹⁾;

“the 2018 Regulations” means the Fulfilment Businesses Regulations 2018⁽²⁾;

“the Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs;

“imported goods fulfilment business” has the meaning given by section 48 of the 2017 Act, as it has effect on and after exit day;

“third country goods fulfilment business” has the meaning given by section 48 of the 2017 Act as it had effect immediately before exit day.

(2) The changes effected by regulation 7(3) in relation to regulation 4 of the 2018 Regulations do not have effect in relation to a person who was carrying on a third country goods fulfilment business before exit day⁽³⁾.

(1) 2017 c. 32; see S.I. 2018/298 for commencement of Part 3 (fulfilment businesses). Part 3 and Schedule 13 were amended by section 43 of, and paragraphs 122 to 130 of Schedule 8 to, the Taxation (Cross-border Trade) Act 2018 (c. 22) on a day yet to be appointed by the Treasury.

(2) S.I. 2018/326; previously amended by Part 3 of S.I. 2019/513 but Part 3 is not in force and is omitted by regulation 3(3) of these Regulations.

(3) The effect of this is to ensure that the time limits set out in regulation 4 of the Fulfilment Businesses Regulations 2018 as it had effect before exit day remain applicable to a person who was already carrying on a third country goods fulfilment business before exit day.