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STATUTORY INSTRUMENTS

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**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

**Applications in process at [<sup>F1</sup>IP completion day]**

9. Where before [<sup>F1</sup>IP 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 [<sup>F1</sup>IP 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.

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**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.**

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**Commencement Information**

- I1** 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, Section 9.