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STATUTORY INSTRUMENTS

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**2019 No. 513**

**EXITING THE EUROPEAN UNION  
VALUE ADDED TAX  
CUSTOMS**

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

*Made - - - - 7th March 2019*  
*Laid before the House of*  
*Commons - - - - 8th March 2019*  
*Coming into force in accordance with regulation 1*

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by section 16A(1), (2)(b) and (4) of the Value Added Tax Act 1994 <sup>M1</sup> and section 52(2) of the Taxation (Cross-border Trade) Act 2018 <sup>M2</sup>, and the Treasury, in exercise of the powers conferred by sections 51(1)(a), 52(2) and (5) and 56(1) and (4) of the Taxation (Cross-border Trade) Act 2018 <sup>M3</sup>, make the following regulations.

The Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU, to make provision in relation to value added tax and to make provision, including transitional provision, in consequence of the Taxation (Cross-border Trade) Act 2018.

In accordance with section 52(2) of that Act, the Commissioners and the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU, for the following Regulations to come into force on such day or days as the Treasury may by regulations under that section appoint.

**Marginal Citations**

**M1** 1994 c. 23 (“the Act”). Section 96(1) of the Act defines “the Commissioners” as meaning “the Commissioners of Customs and Excise” and “regulations” as meaning regulations made by the Commissioners under the Act. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(1) of the [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), [section 50\(1\)](#) of which provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs. Section 16A was inserted by section 43 of,

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and paragraphs 1 and 14 of Schedule 8 to, the [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#) and commenced by [S.I. 2018/1362](#).

**M2** [2018 c. 22](#).

**M3** [Section 51\(1\)\(a\)](#) of the Taxation (Cross-border Trade) Act 2018 permits “the appropriate Minister” to make such provision relating to value added tax as the appropriate Minister considers appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU and under section 51(4)(b) “the appropriate Minister” means the Treasury. [Section 56\(1\)](#) and (4) of the Act permits “the appropriate Minister” to make such provision as the appropriate Minister considers appropriate in consequence of the Act, and to make such transitional, transitory or saving provision as “the appropriate Minister” considers appropriate in connection with the coming into force of any provision of the Act, and under section 56(5) “the appropriate Minister” means the Treasury.

VALID FROM 31/12/2020

## PART 1

### Preliminary

#### Citation and commencement

1. These Regulations may be cited as the Value Added Tax (Miscellaneous Amendments, Revocation and Transitional Provisions) (EU Exit) Regulations 2019 and come into force on such day or days as the Treasury may by regulations under section 52 of the Taxation (Cross-border Trade) Act 2018 appoint.

#### Commencement Information

**I1** Reg. 1 not in force at made date, see [reg. 1](#)

## PART 2

### Amendment of secondary legislation relating to value added tax and transitional provisions

#### Amendment of the Value Added Tax Regulations 1995

2. The Value Added Tax Regulations 1995 <sup>M4</sup> are amended as follows.

#### Commencement Information

**I2** Reg. 2 not in force at made date, see [reg. 1](#)

**I3** [Reg. 2](#) in force at 31.1.2020 for specified purposes by [S.I. 2020/87](#), [regs. 2\(b\), 3](#)

#### Marginal Citations

**M4** [S.I. 1995/2518](#); see footnotes below for relevant amending instruments.

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3. Omit Part 4B (provision of information relating to arrivals and dispatches) <sup>M5</sup>.

**Commencement Information**

**I4** Reg. 3 not in force at made date, see [reg. 1](#)

**Marginal Citations**

**M5** [Part 4B](#) (regulations 23E and 23F) was inserted by [S.I. 2008/556](#).

4.—(1) Part 14 (input tax and partial exemption) is amended as follows.

(2) In regulation 102 (use of other methods) <sup>M6</sup>, after paragraph (2) insert—

“(2A) Notwithstanding any provision of any method approved or directed to be used under this regulation which purports to have the contrary effect, where the method attributes input tax to exempt supplies specified by the Treasury in an order made under section 26(2) (c) of the Act, no attribution is to be made in relation to any supplies that are made within the United Kingdom unless—

- (a) the supply is directly linked to the export of goods and the recipient of the goods is located outside both the United Kingdom and the EU, or
- (b) the supply is between a United Kingdom based intermediary and a United Kingdom based service provider and the recipient of any supply being arranged by the intermediary is located outside both the United Kingdom and the EU.”.

(3) In regulation 103B (attribution of input tax incurred on services and related goods used to make financial supplies) <sup>M7</sup>, in paragraph (3)(a), for “another” substitute “a”.

**Commencement Information**

**I5** Reg. 4 not in force at made date, see [reg. 1](#)

**I6** [Reg. 4\(1\)\(2\)](#) in force at 31.1.2020 by [S.I. 2020/87](#), [regs. 2\(a\), 3](#)

**Marginal Citations**

**M6** [Regulation 102](#) was amended by [S.I. 2005/762](#), [2007/768](#), [2009/820](#), [2010/559](#) and [2015/1978](#).

**M7** [Regulation 103B](#) was amended by [S.I. 2004/3140](#) and [2009/820](#).

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5.—(1) Part 16 (importations, exportations and removals) <sup>M8</sup> is amended as follows.

(2) In regulation 117 (interpretation of Part 16)—

- (a) in paragraph (8), for “member States” substitute “United Kingdom” in both places it occurs;
- (b) omit paragraphs (10) and (11).

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- (3) In regulation 118 (enactments excepted)—
- (a) in paragraph (c)—
- (i) omit sub-paragraph (i);
- (ii) omit sub-paragraph (ii);
- (b) after paragraph (c), insert—
- “(ca) the Taxation (Cross-border Trade) Act 2018—
- (i) section 16 (value of chargeable goods), and
- (ii) section 33 (meaning of domestic goods).”
- (4) In regulation 119 (regulations excepted)—
- (a) at the end of paragraph (b), for the full stop substitute a semi-colon;
- (b) after paragraph (b), insert—
- “(c) any regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018.”
- (5) Omit regulation 120 (community legislation excepted).
- (6) In regulation 121 (adaptations) omit paragraph (2).
- (7) For regulation 121A substitute—
- “**121A.** In the Customs (Import Duty) (EU Exit) Regulations 2018 <sup>M9</sup>, Part 10 (guarantees), in regulation 98(1), regard there being a third sub-paragraph as follows—
- “(c) in relation to the VAT chargeable on the importation of goods into the United Kingdom, the specified amount may be nil where in the opinion of an HMRC officer there is no risk to the payment.””
- (8) Omit regulations 121B and 121C.
- (9) Omit regulation 123.
- (10) For regulation 126 substitute—
- “**126.** Subject to such conditions as the Commissioners may impose, VAT chargeable on the importation of goods which have been temporarily exported and are re-imported after having undergone repair, process or adaptation outside the United Kingdom, or after having been made up or reworked outside the United Kingdom, shall be payable as if such treatment or process had been carried out in the United Kingdom, if the Commissioners are satisfied that—
- (a) at the time of exportation the goods were intended to be re-imported after completion of the treatment or process outside the United Kingdom, and
- (b) the ownership in the goods was not transferred to any other person at exportation or during the time they were abroad.”
- (11) In regulation 128, for “member States” substitute “ United Kingdom ”.
- (12) In regulation 129(1)(a) and (b), in both places it occurs, for “member States” substitute “ United Kingdom ”.
- (13) In regulation 132, for “member States” substitute “ United Kingdom ” in both places it occurs.
- (14) In regulation 133, for “member States” substitute “ United Kingdom ” in both places it occurs.

(15) Omit regulations 134 to 145.

#### Commencement Information

**I7** Reg. 5 not in force at made date, see [reg. 1](#)

#### Marginal Citations

**M8** Part 16 was amended by [S.I. 1995/3147](#), 1996/210, 1999/438, 2000/258, 2000/634, 2001/630, 2003/1485, 2003/2318, 2004/1082, 2006/587, 2006/3292, 2011/1043, 2013/2241, 2013/3211 and 2019/60. The amendments made by [S.I. 2019/60](#) are not yet in force.

**M9** [S.I. 2018/1248](#), amended by [S.I. 2019/326](#) and 2019/486.

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#### Transitional provisions in relation to the Value Added Tax Regulations 1995

6.—(1) The omission of Part 20 (repayments to Community traders) of the Value Added Tax Regulations 1995 <sup>M10</sup> by regulation 71 of the Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019 <sup>M11</sup> shall not have effect in the circumstances specified in paragraphs (2) or (3) subject to the modifications in paragraphs (4) to (8).

(2) Where a relevant claim—

- (a) is made on or after exit day, or
- (b) is made before exit day but is still being processed by the Commissioners as at exit day.

(3) Where a claimant who has made a relevant claim that falls within paragraph (9)(a) is required to repay an amount to the Commissioners under regulation 173D(3) on or after exit day.

(4) Where paragraph (2)(a) applies, a relevant claim—

- (a) may be made in such form or manner as the Commissioners may prescribe in a public notice,
- (b) must relate to a relevant period, and
- (c) must be made by the relevant date.

(5) A relevant period is either of the periods from—

- (a) 1st January 2018 to 31st December 2018, or
- (b) 1st January 2019 to exit day.

(6) The relevant date is—

- (a) 30th September 2019 for a relevant claim that falls within sub-paragraph (9)(a) and relates to the relevant period that falls within sub-paragraph (5)(a);
- (b) 30th September 2020 for a relevant claim that falls within—
  - (i) sub-paragraph (9)(a) and relates to the relevant period that falls within sub-paragraph (5)(b), or
  - (ii) sub-paragraph (9)(b) and relates to the relevant period that falls within sub-paragraph (5)(a);

- (c) 30th September 2021 for a relevant claim that falls within sub-paragraph (9)(b) and relates to the relevant period that falls within sub-paragraph (5)(b).

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(7) Where, in relation to a relevant claim that falls within paragraph (2), the Commissioners make a request under regulation 173R (requests for further information or a document), for paragraph (1)(b) of that regulation substitute “ a request made to the competent authority of a member State of the EU ”.

(8) Where paragraph (3) applies, the amount must be repaid to the Commissioners in such form or manner and at such time as the Commissioners may prescribe in a public notice.

(9) A relevant claim is a claim—

(a) for a repayment of VAT under regulation 173B, or

(b) for an additional repayment of VAT under regulation 173D(2), that, in either case, as at exit day the claimant was entitled to make under Part 20 as it had effect immediately before exit day.

#### Commencement Information

**I8** Reg. 6 not in force at made date, see [reg. 1](#)

#### Marginal Citations

**M10** [Part 20](#) was amended by [S.I. 2009/3241](#), 2010/2940 and 2014/2430.

**M11** [S.I. 2019/59](#).

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#### Amendment of the Value Added Tax (Relief for European Research Infrastructure Consortia) Order 2012

7.—<sup>F1</sup>(1) The Value Added Tax (Relief for European Research Infrastructure Consortia) Order 2012 <sup>M12</sup> is amended as follows.

(2) In article 1(2), omit “, acquisitions”.

(3) In article 2—

(a) in the heading omit “or acquisition”;

(b) in paragraph (1), omit “from a place outside the member States, or on the acquisition of goods from another member State,”;

(c) in paragraph (2)—

(i) in sub-paragraph (a), after “member State” insert “ of the EU ”;

(ii) in sub-paragraph (d), omit “or acquisition”.]

#### Textual Amendments

**F1** Reg. 7 omitted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Post-transition Period\) Act 2020](#) (c. 26), s. 11(1)(e), [Sch. 2 para. 13](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), [reg. 9](#)

#### Commencement Information

**I9** Reg. 7 not in force at made date, see [reg. 1](#)

### Marginal Citations

**M12** S.I. 2012/2907; article 3 is revoked by section 43 and Schedule 8, paragraph 132(k) of the [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#) (“TCTA”) on a day yet to be appointed by the Treasury in regulations made under section 57(3); the whole instrument is revoked, so far as not already revoked, by regulation 89(e) of the [Value Added Tax \(Miscellaneous Amendments and Revocations\) \(EU Exit\) Regulations 2019 \(S.I. 2019/59\)](#) on a day yet to be appointed by the Treasury in regulations under section 52 of TCTA.

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### Amendment of the Value Added Tax (Postal Packets and Amendment) (EU Exit) Regulations 2018

**8.**—(1) Regulation 6 of the Value Added Tax (Postal Packets and Amendment) (EU Exit) Regulations 2018 <sup>M13</sup> is amended as follows.

(2) In paragraph (1), for “paragraphs (2), (3) and (4)” substitute “ paragraphs (2) to (4) ”.

(3) In paragraph (2), after “import VAT payable by the supplier” omit “that is due”.

(4) After paragraph (3) insert—

“(3A) If a supplier makes a qualifying importation that is not an excepted importation and—

(a) the postal packet is not accompanied by the supplier's unique registration identifier, and

(b) the UK-established postal operator who receives the postal packet for delivery does not fall within paragraph (3)(b)—

then the recipient is jointly and severally liable for any import VAT payable by the supplier on the qualifying importation.

(3B) Paragraph (3A) only has effect for importations made within the period of two years beginning with the day on which that paragraph comes into force.”.

### Commencement Information

**I10** Reg. 8 not in force at made date, see [reg. 1](#)

### Marginal Citations

**M13** S.I. 2018/1376.

VALID FROM 31/12/2020

### General transitional provision in relation to value added tax and power to make further provision

**9.**—(1) The amendments made in relation to value added tax by any regulations made by the appropriate Minister under the Taxation (Cross-border Trade) Act 2018, or by statutory instrument under any other enactment in consequence of, or otherwise in connection with, the United Kingdom's withdrawal from the EU, do not have effect in relation to supplies made, and acquisitions taking place, before [IP completion day].



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(2) In determining for the purposes of this regulation the time when a supply or acquisition of goods is made ignore sections 18(4)(a) and 18B(4) of the Value Added Tax Act 1994<sup>M14</sup>.

(3) In determining for the purposes of this regulation the time when a supply of services is made—

- (a) invoices and other documents provided to any person before [IP completion day] are to be disregarded,
- (b) so much (if any) of any payment received by the supplier before [IP completion day] as relates to times on or after [IP completion day] is to be treated as received on [IP completion day], and
- (c) so much (if any) of any payment received by the supplier on or after [IP completion day] as relates to times before [IP completion day] is to be treated as received before [IP completion day].

(4) A payment in respect of any services is to be taken for the purposes of paragraph (3) to relate to the time of the performance of those services.

(5) But where a payment is received in respect of any services the performance of which takes place over a period, a part of which falls before [IP completion day] and a part of which does not—

- (a) an apportionment is to be made, on a just and reasonable basis, of the extent to which the payment is attributable to so much of the performance of those services as took place before [IP completion day],
- (b) the payment is to that extent to be taken for the purposes of paragraph (3) to relate to a time before [IP completion day], and
- (c) the remainder, if any, of the payment is to be taken for the purposes of paragraph (3) to relate to times on or after [IP completion day].

#### Commencement Information

**I11** Reg. 9 not in force at made date, see [reg. 1](#)

**I12** Reg. 9 in force at 31.12.2020 by [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)

#### Marginal Citations

**M14** [Section 18B](#) was inserted by paragraph 5 of Schedule 3 to the [Finance Act 1996 \(c. 8\)](#). Sections 18(4) (a) and 18B(4) were amended by paragraphs 16 and 18 of Schedule 8 to the [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#). Under section 57(3) of that Act those amendments will come into force on such day as the Treasury may by regulations appoint. No such regulations have been made at the time these Regulations are made.

VALID FROM 31/12/2020

**10.—(1)** The amendments made in relation to value added tax by any regulations made by the appropriate Minister under the Taxation (Cross-border Trade) Act 2018, or by statutory instrument under any other enactment in consequence of, or otherwise in connection with, the United Kingdom's withdrawal from the EU, do not have effect in relation to a supply of goods that involves the removal of the goods to the United Kingdom from a member State of the EU, or an acquisition of goods in pursuance of such a supply, if by reason of Chapter 7 of Part 15 of the Customs (Import Duty) (EU Exit) Regulations 2018<sup>M15</sup> no import duty is chargeable in respect of the goods.



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(2) Those amendments do not have effect in relation to a supply of goods that involves the removal of the goods to a member State of the EU from the United Kingdom if by reason of EU legislation corresponding to Chapter 7 of Part 15 of the Customs (Import Duty) (EU Exit) Regulations 2018 no customs duty is chargeable in respect of the goods.

#### Commencement Information

**I13** Reg. 10 not in force at made date, see [reg. 1](#)

#### Marginal Citations

**M15** [S.I. 2018/1248](#), amended by [S.I. 2019/326](#) and 2019/486.

VALID FROM 31/12/2020

**11.** Her Majesty's Revenue and Customs <sup>M16</sup> may make additional provision to deal with specific transitional issues that arise as a result of the amendments made in relation to value added tax by any regulations made by the appropriate Minister under the Taxation (Cross-border Trade) Act 2018, or under any other enactment in consequence of, or otherwise in connection with, the United Kingdom's withdrawal from the EU, in a public notice published by them.

#### Commencement Information

**I14** Reg. 11 not in force at made date, see [reg. 1](#)

#### Marginal Citations

**M16** [Schedule 1](#) to the [Interpretation Act 1978 \(c. 30\)](#) provides that "Her Majesty's Revenue and Customs" has the meaning given by section 4 of the [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#).

VALID FROM 31/12/2020

## PART 3

### Amendment of the Fulfilment Businesses Regulations 2018 and transitional provisions for legislation relating to fulfilment businesses

#### Amendment of the Fulfilment Businesses Regulations 2018

**12.—(1)** The Fulfilment Businesses Regulations 2018 <sup>M17</sup> are amended as follows.

(2) In regulation 1—

(a) in paragraph (2), for "and (4)" substitute " to (5) ";

(b) in paragraph (3), for the words before sub-paragraph (a) substitute—

“(3) Subject to the modifications in Part 6, Parts 3 and 4 come into force on—”;

(c) after paragraph (4), insert—

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“(5) Part 6 comes into force on exit day.”.

(3) In regulation 2, in the definition of “customer”, for “a third country goods” substitute “an imported goods”.

(4) 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.”.

(5) In regulation 6(1)(c), for “third country goods” substitute “imported goods”.

(6) In regulation 8, in paragraphs (3), (4) and (5), in each place it occurs, for “a third country goods” substitute “an imported goods”.

(7) 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), in sub-paragraph (c), for “a third country goods” substitute “an imported goods”.

(8) In regulation 10(1), in paragraphs (c), (d), (e) and (g), in each place it occurs, for “third country goods” substitute “imported goods”.

(9) In regulation 11(2)(a)(iii), for “a third country goods” substitute “an imported goods”.

(10) In regulation 13, and in the heading for it, for “a third country goods” substitute “an imported goods”.

(11) After Part 5 insert—

## “PART 6

Transitional provisions for persons who immediately before exit day were not carrying on a “third country fulfilment business” (within the meaning of section 48 of the Finance (No. 2) Act 2017 as it had effect immediately before exit day) but who, as a result of amendments made by paragraph 123 of Schedule 8 to the Taxation (Cross-border Trade) Act 2018 to section 48 of the Finance (No. 2) Act 2017, are carrying on an “imported goods fulfilment business” at exit day or commence doing so during the 9 month period immediately following exit day

### Interpretation of Part 6

**20.** In this Part—

“the Act” means the Finance (No. 2) Act 2017<sup>M18</sup>;

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

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

### Application

**21.—**(1) This Part applies where a person meets the conditions in paragraph (2).

- (2) The conditions are that the person—
- (a) was not carrying on a third country fulfilment business immediately before exit day,
  - (b) is carrying on an imported goods fulfilment business at exit day or commences carrying on an imported goods fulfilment business during the period beginning with exit day and ending on 31st December 2019, and
  - (c) the imported goods fulfilment business referred to in sub-paragraph (b) would not have qualified as a “third country goods fulfilment business” before exit day.

#### **Modification of regulation 4 (applications for approval and to vary an approval)**

**22.—**(1) Where Part 6 applies, a person making an application for approval or to vary an approval under regulation 4 must do so in accordance with the time limits in this regulation and regulation 4 is modified in accordance with paragraphs (2) and (3).

(2) Where the person is carrying on an imported goods fulfilment business at exit day or commences doing so in the period between exit day and 30th September 2019, the application for approval or to vary an approval must be made on or before 30th September 2019.

(3) Where the person commences carrying on an imported goods fulfilment business between 1st October 2019 and 31st December 2019, the application for approval or to vary an approval must be made on or before 31st December 2019.

#### **Penalty assessment for failure to comply with the time limits in regulation 22**

**23.** The Commissioners may assess a penalty where a person fails to comply with the requirements set out in regulation 4(2) as modified by regulation 22.

#### **Suspension of Commissioners' power to assess penalties under regulation 14(1)(b) and (c), (2) and (3) until 1st January 2020**

**24.** Where Part 6 applies, the Commissioners' power to assess a penalty under regulation 14(1)(b) or (c), (2) and (3) may only be exercised in respect of contraventions taking place on or after 1st January 2020.”.

#### **Commencement Information**

**I15** Reg. 12 not in force at made date, see [reg. 1](#)

#### **Marginal Citations**

**M17** [S.I. 2018/326](#).

**M18** [2017 c. 32](#); see [S.I. 2018/298 \(C. 26\)](#) for commencement of Part 3 (fulfilment businesses).

#### **Transitional provision in relation to regulation 4 of the Fulfilment Businesses Regulations 2018**

**13.—**(1) The changes effected by regulation 12(4) in relation to regulation 4 of the Fulfilment Businesses Regulations 2018 do not have effect in relation to a person who was carrying on a third country goods fulfilment business before exit day.

(2) In paragraph (1), “third country goods fulfilment business” has the meaning given by section 48 of the Act as it had effect immediately before exit day.

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

#### Commencement Information

**I16** Reg. 13 not in force at made date, see [reg. 1](#)

#### Transitional provision in relation to sections 53 to 55 of, and Schedule 13 to, the Finance (No. 2) Act 2017

**14.** Where Part 6 of the Fulfilment Businesses Regulations 2018 applies, the provisions of sections 53 to 55 of, and Schedule 13 to, the Finance (No. 2) Act 2017 apply only in relation to contraventions taking place on or after 1st January 2020.

#### Commencement Information

**I17** Reg. 14 not in force at made date, see [reg. 1](#)

VALID FROM 31/12/2020

## PART 4

### Administrative provision for the purposes of import VAT: transitional authorised declarants and supplementary customs declarations

**15.—(1)** In this regulation—

“contravention” includes a failure to comply;

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

“import VAT” means value added tax chargeable by virtue of section 1(1)(c) of the Value Added Tax Act 1994 <sup>M19</sup>;

“TCTA 2018” means the Taxation (Cross-border Trade) Act 2018 <sup>M20</sup>.

(2) HMRC may by public notice make such provision for, or in connection with, the administration of import VAT as they consider appropriate in consequence of the provision made by or under regulation 33(2A) or (2B) of the Customs (Import Duty) (EU Exit) Regulations 2018 <sup>M21</sup>.

(3) The reference in paragraph (2) to “provision for, or in connection with, the administration of import VAT” includes (among other things) provision about—

- (a) the registration of any person,
- (b) the notification or declaration of any matter,
- (c) the accounting for, payment of, or collection of import VAT,
- (d) the assessment of any person to import VAT,
- (e) the making of any return or otherwise providing information or documents,
- (f) record-keeping, and
- (g) the enforcement of any liability to import VAT.

(4) A public notice made under this regulation may make provision (among other things)—

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- (a) for a penalty or other sanction to be incurred in respect of a contravention of any provision made by the notice,
  - (b) for appeals to be made in connection with anything done under the notice,
  - (c) authorising or requiring things to be done electronically, and
  - (d) modifying or disapplying any provision made by or under any enactment.
- (5) But a public notice made under this regulation may not make provision—
- (a) for a criminal offence to be committed in respect of a contravention of any provision made by the notice, or
  - (b) extending the cases in which import VAT is chargeable.
- (6) Section 32(7) to (9) of TCTA 2018 apply in relation to any public notice made under this regulation.

#### Commencement Information

**I18** Reg. 15 not in force at made date, see [reg. 1](#)

#### Marginal Citations

**M19** 1994 c. 23. Section 1(1)(c) is substituted by section 41(2)(b) of the TCTA but that substitution is not yet in force.

**M20** 2018 c. 22.

**M21** S.I. 2018/1248, amended by S.I. 2019/326 [and 2019/xx].

VALID FROM 31/12/2020

## PART 5

### Revocation

**16.** The Value Added Tax (Special Accounting Schemes) (Supplies of Electronic, Telecommunication and Broadcasting Services) Order 2018 <sup>M22</sup> is revoked, so far as not already revoked.

#### Commencement Information

**I19** Reg. 16 not in force at made date, see [reg. 1](#)

#### Marginal Citations

**M22** S.I. 2018/1197.

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**Status:** Point in time view as at 31/01/2020. This version of this

Instrument contains provisions that are not valid for this point in time.

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

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*Justin Holliday*

*Melissa Tatton*

Two of the Commissioners for Her Majesty's  
Revenue and Customs

*Paul Maynard*

*Jeremy Quin*

Two of the Lord Commissioners of Her  
Majesty's Treasury

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations are made in exercise of the powers in sections 51(1)(a), 52(2) and (5) and 56(1) and (4) of the Taxation (Cross-border Trade) Act 2018 (c. 22) (“TCTA”) and section 16A(1), (2) (b) and (4) of the Value Added Tax Act 1994 (c. 23) (“VATA”) in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU.

Under regulation 1 the Regulations are to come into force on such day or days as the Treasury may appoint.

Part 2 makes consequential amendments to secondary legislation relating to value added tax (“VAT”) in line with changes made by the European Union (Withdrawal) Act 2018 (c. 16) and TCTA. It also makes a number of transitional provisions to deal with some of the issues that will arise when amendments are made to secondary legislation relating to VAT in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU.

Regulation 3 omits Part 4B (provision of information relating to arrivals and dispatches) of the Value Added Tax Regulations 1995 (S.I. 1995/2518) (“the principal VAT Regulations”).

Regulation 4 restricts the attribution that can be made where a taxpayer uses a partial exemption method approved or directed under paragraph (1) of regulation 102 (use of other methods) of the principal VAT Regulations, to attribute input tax to exempt supplies specified by the Treasury in an order made under section 26(2)(c) VATA, to ensure that there can be no attribution in relation to any supplies that are made within the UK except in the two circumstances specified.

It also amends the definition of “relevant supply” in paragraph (3)(a) of regulation 103B (attribution of input tax incurred on services and related goods used to make financial supplies) of the principal VAT Regulations to replace “another member State” with “a member State”.

Regulation 5 amends Part 16 of the principal VAT Regulations in consequence of amendments made to VATA by TCTA and new customs legislation made under TCTA.

Regulation 6 makes transitional provision in relation to Part 20 (repayments to Community traders) of the principal VAT Regulations.

Regulation 7 amends the Value Added Tax (Relief for European Research Infrastructure Consortia) Order 2012 to remove references to “other member States” and “acquisitions”.

Regulation 8 amends regulation 6 of the Value Added Tax (Postal Packets and Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1376) (“the 2018 Regulations”) to make provision in relation to the joint and several liability with the supplier of certain recipients of postal packets for a time limited period. The amendment in regulation 8(3) is made in response to an inconsistency reported by the SCSi in relation to regulation 6(2) of the 2018 Regulations.

Regulations 9 to 11 make similar transitional provisions in relation to secondary legislation as the Taxation (Cross-border Trade) Act 2018 (Value Added Tax Transitional Provisions) (EU Exit) Regulations 2019 (S.I. 2019/105) make in relation to amendments to primary VAT law in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU.

Part 3 makes consequential amendments to the Fulfilment Businesses Regulations 2018 (S.I. 2018/326) in line with changes made by the TCTA 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.

Part 4 confers a power on HMRC to make such provision by public notice for or in connection with the administration of import VAT as they consider appropriate (subject to some express restrictions) in consequence of regulation 33(2A) or (2B) of the Customs (Import Duty) (EU Exit) Regulations 2018 (S.I. 2018/1248), as inserted by the Taxation (Cross-border Trade) (Miscellaneous Provisions) (EU Exit) Regulations 2019 [(S.I. 2019/xx)].



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

Part 5 revokes the Value Added Tax (Special Accounting Schemes) (Supplies of Electronic, Telecommunication and Broadcasting Services) Order 2018 (S.I. 2018/1197). This instrument will be covered by an overarching HMRC impact assessment (third edition) which will be published and available on the website at <https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal>.

**Status:**

Point in time view as at 31/01/2020. This version of this Instrument contains provisions that are not valid for this point in time.

**Changes to legislation:**

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