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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 VALUE ADDED TAX (MISCELLANEOUS  
AMENDMENTS, REVOCATION AND TRANSITIONAL  
PROVISIONS) (EU EXIT) REGULATIONS 2019**

PART 1

Preliminary

1. Citation and commencement

PART 2

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

2. Amendment of the Value Added Tax Regulations 1995
3. Omit Part 4B (provision of information relating to arrivals and...
4. (1) Part 14 (input tax and partial exemption) is amended...
5. (1) Part 16 (importations, exportations and removals) is amended as...
6. Transitional provisions in relation to the Value Added Tax Regulations 1995
7. Amendment of the Value Added Tax (Relief for European Research Infrastructure Consortia) Order 2012
8. Amendment of the Value Added Tax (Postal Packets and Amendment) (EU Exit) Regulations 2018
9. General transitional provision in relation to value added tax and power to make further provision

**Status:** This is the original version (as it was originally made).

- 10. (1) The amendments made in relation to value added tax...
- 11. Her Majesty's Revenue and Customs may make additional provision to...

PART 3

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

- 12. Amendment of the Fulfilment Businesses Regulations 2018
- 13. Transitional provision in relation to regulation 4 of the Fulfilment Businesses Regulations 2018
- 14. Transitional provision in relation to sections 53 to 55 of, and Schedule 13 to, the Finance (No. 2) Act 2017

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;...

PART 5

Revocation

- 16. The Value Added Tax (Special Accounting Schemes) (Supplies of Electronic, ...  
Signature  
Explanatory Note