
STATUTORY INSTRUMENTS

2019 No. 513

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

PART 2

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

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

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⁽¹⁾ no import duty is chargeable in respect of the goods.

(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.

⁽¹⁾ S.I. 2018/1248, amended by S.I. 2019/326 and 2019/486.