
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**

11. Her Majesty's Revenue and Customs⁽¹⁾ 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.

(1) 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).