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STATUTORY INSTRUMENTS

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**2019 No. 513**

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

PART 3

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