
STATUTORY INSTRUMENTS

2019 No. 513

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

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⁽¹⁾;

“TCTA 2018” means the Taxation (Cross-border Trade) Act 2018⁽²⁾.

(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⁽³⁾.

(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)—

- (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—

⁽¹⁾ 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.

⁽²⁾ 2018 c. 22.

⁽³⁾ S.I. 2018/1248, amended by S.I. 2019/326 and 2019/486.

- (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.