
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**

**Amendment of the Value Added Tax (Postal Packets and Amendment) (EU Exit)
Regulations 2018**

8.—(1) Regulation 6 of the Value Added Tax (Postal Packets and Amendment) (EU Exit) Regulations 2018(1) is amended as follows.

(2) In paragraph (1), for “paragraphs (2), (3) and (4)” substitute “paragraphs (2) to (4)”.

(3) In paragraph (2), after “import VAT payable by the supplier” omit “that is due”.

(4) After paragraph (3) insert—

“(3A) If a supplier makes a qualifying importation that is not an excepted importation and—

(a) the postal packet is not accompanied by the supplier’s unique registration identifier, and

(b) the UK-established postal operator who receives the postal packet for delivery does not fall within paragraph (3)(b)—

then the recipient is jointly and severally liable for any import VAT payable by the supplier on the qualifying importation.

(3B) Paragraph (3A) only has effect for importations made within the period of two years beginning with the day on which that paragraph comes into force.”.