
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

9.—(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 supplies made, and acquisitions taking place, before exit day.

(2) In determining for the purposes of this regulation the time when a supply or acquisition of goods is made ignore sections 18(4)(a) and 18B(4) of the Value Added Tax Act 1994⁽¹⁾.

(3) In determining for the purposes of this regulation the time when a supply of services is made—

- (a) invoices and other documents provided to any person before exit day are to be disregarded,
- (b) so much (if any) of any payment received by the supplier before exit day as relates to times on or after exit day is to be treated as received on exit day, and
- (c) so much (if any) of any payment received by the supplier on or after exit day as relates to times before exit day is to be treated as received before exit day.

(4) A payment in respect of any services is to be taken for the purposes of paragraph (3) to relate to the time of the performance of those services.

(5) But where a payment is received in respect of any services the performance of which takes place over a period, a part of which falls before exit day and a part of which does not—

- (a) an apportionment is to be made, on a just and reasonable basis, of the extent to which the payment is attributable to so much of the performance of those services as took place before exit day,
- (b) the payment is to that extent to be taken for the purposes of paragraph (3) to relate to a time before exit day, and
- (c) the remainder, if any, of the payment is to be taken for the purposes of paragraph (3) to relate to times on or after exit day.

(1) Section 18B was inserted by paragraph 5 of Schedule 3 to the Finance Act 1996 (c. 8). Sections 18(4)(a) and 18B(4) were amended by paragraphs 16 and 18 of Schedule 8 to the Taxation (Cross-border Trade) Act 2018 (c. 22). Under section 57(3) of that Act those amendments will come into force on such day as the Treasury may by regulations appoint. No such regulations have been made at the time these Regulations are made.

Status: *This is the original version (as it was originally made).*
