
STATUTORY INSTRUMENTS

2019 No. 59

**EXITING THE EUROPEAN UNION
VALUE ADDED TAX**

**The Value Added Tax (Miscellaneous Amendments
and Revocations) (EU Exit) Regulations 2019**

Made - - - - 21st January 2019
Laid before the House of
Commons - - - - 22nd January 2019
Coming into force in accordance with regulation 1

The Treasury make these Regulations in exercise of the powers conferred by sections 51(1)(a), 52(2) and 56(1) of the Taxation (Cross-border Trade) Act 2018⁽¹⁾.

The Treasury consider it appropriate in consequence of the Taxation (Cross-border Trade) Act 2018 and in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union, to make the following provision in relation to value added tax.

In accordance with section 52(2) of that Act, the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union, for the following Regulations to come into force on such day or days as the Treasury may by regulations under that section appoint.

(1) 2018 c. 22; section 51(1)(a) permits “the appropriate Minister” to make provision relating to value added tax and under section 51(4)(b) “the appropriate Minister” means the Treasury; section 56(1) permits “the appropriate Minister” to make provision in consequence of the Act and under section 56(5)(b) “the appropriate Minister” means the Treasury.