
STATUTORY INSTRUMENTS

2019 No. 59

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

PART 2

Amendment of secondary legislation relating to value added tax

Part 5 (accounting, payment and records)

38. For regulation 41 substitute—

“**41.** Where, in respect of any supply by a taxable person of dutiable goods, the time of supply precedes the duty point in relation to those goods, the VAT in respect of that supply shall be accounted for and paid, and any question as to the inclusion of any duty in the value of the supply shall be determined, by reference to the duty point or by reference to such later time as the Commissioners may allow.”