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STATUTORY INSTRUMENTS

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**2019 No. 60**

**EXITING THE EUROPEAN UNION  
VALUE ADDED TAX**

The Value Added Tax (Accounting Procedures  
for Import VAT for VAT Registered Persons  
and Amendment) (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 VALUE ADDED TAX (ACCOUNTING PROCEDURES  
FOR IMPORT VAT FOR VAT REGISTERED PERSONS  
AND AMENDMENT) (EU EXIT) REGULATIONS 2019**

1. Citation and commencement
  2. Interpretation
  3. Application of these Regulations
  4. Accounting for import VAT
  5. (1) Where the relevant goods are declared for the free-circulation...
  6. P is required, and is presumed to be so required,...
  7. Estimation of import VAT
  8. Interest in cases of official error
  9. Withdrawal of the option of a registered person to account for and pay import VAT under these Regulations
  10. Appeals
  11. Where an appeal is against a direction of the Commissioners...
  12. Amendments to the Value Added Tax Regulations 1995
- Signature  
Explanatory Note