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STATUTORY INSTRUMENTS

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**2019 No. 60**

**The Value Added Tax (Accounting Procedures  
for Import VAT for VAT Registered Persons  
and Amendment) (EU Exit) Regulations 2019**

**Application of these Regulations**

**3.**—(1) These Regulations apply to a registered person who is liable for import VAT on relevant goods.

(2) A person to whom these Regulations apply (P) may have those relevant goods delivered or removed without payment of the VAT chargeable on the importation and may instead account for that VAT in accordance with these Regulations.

(3) The effect of section 16(2) of the Act (application of customs enactments)<sup>(1)</sup> is modified to the extent that these Regulations make different provision for accounting for import VAT on relevant goods.

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<sup>(1)</sup> Section 16 was substituted by paragraph 13 of Schedule 8 to the TCTA 2018 but that substitution is not yet in force.