
STATUTORY INSTRUMENTS

2019 No.73

**EXITING THE EUROPEAN UNION
VALUE ADDED TAX**

**The Value Added Tax (Tour Operators)
(Amendment) (EU Exit) Regulations 2019**

Approved by the House of Commons

Made - - - - 17th 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), 51(3)(a) and 52(2) of the Taxation (Cross-border Trade) Act 2018⁽¹⁾.

In accordance with section 51(1) of that Act, the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU, 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 EU, for the following Regulations to come into force on such day or days as the Treasury may by regulations under section 52 of that Act 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.