
STATUTORY INSTRUMENTS

2020 No. 1312

**The Value Added Tax (Miscellaneous Amendments
to Acts of Parliament) (EU Exit) Regulations 2020**

Amendment of Group 8 of Schedule 8 to the Value Added Tax Act 1994

8. For Note (6) substitute—

“(6) In Item 6—

- (a) “port” and “temporary storage facility” have the same meanings as in the Management Act;
- (b) “international railway area” means—
 - (i) any place which may be designated as a railway customs area by virtue of section 26(1ZB) of the Management Act⁽¹⁾, or
 - (ii) such other place relating to international rail travel as may be specified in a notice published by the Commissioners;
- (c) “railway vehicle” has the same meaning as in section 83 of the Railways Act 1993⁽²⁾.”.

⁽¹⁾ Section 26(1ZB) of the Customs and Excise Management Act 1979 was inserted by paragraph 18(3) of Schedule 7 to the Taxation (Cross-border Trade) Act 2018 with effect from a day to be appointed.

⁽²⁾ “Railway vehicle” is defined in section 83 of the Railways Act 1993 (c. 43).