

**2020 No. 1333 (C. 38)**

**EXITING THE EUROPEAN UNION**

**VALUE ADDED TAX**

**The Value Added Tax (Disclosure of Information Relating to  
VAT Registration) (Appointed Day) (EU Exit) Regulations 2020**

*Made* - - - - *23rd November 2020*

The Treasury make these Regulations in exercise of the powers conferred by section 52 of the Taxation (Cross-border Trade) Act 2018<sup>(a)</sup> and regulation 1 of the Value Added Tax (Disclosure of Information Relating to VAT Registration) (EU Exit) Regulations 2018<sup>(b)</sup>.

**Citation**

1. These Regulations may be cited as the Value Added Tax (Disclosure of Information Relating to VAT Registration) (Appointed Day) (EU Exit) Regulations 2020.

**Appointed Day**

2. 1st December 2020 is the day appointed for the coming into force of the Value Added Tax (Disclosure of Information Relating to VAT Registration) (EU Exit) Regulations 2018.

*Michael Tomlinson  
James Morris*

23rd November 2020

Two of the Lords Commissioners of Her Majesty's Treasury

**EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations appoint 1st December 2020 as the day on which the Value Added Tax (Disclosure of Information Relating to VAT Registration) (EU Exit) Regulations 2018 (S.I. 2018/1228) (“the 2018 Regulations”) come into force. The 2018 Regulations make provision

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(a) 2018 c. 22; section 52 in Part 5 of the Act came into force on Royal Assent (13th September 2018).

(b) S.I. 2018/1228.

allowing HMRC Commissioners to disclose information to a person who makes an enquiry as to whether a number is a VAT registration number allocated to a person registered in the United Kingdom's VAT register.

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy and it is an Appointed Day instrument.

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