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STATUTORY INSTRUMENTS

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**2020 No. 1412**

**The Travellers' Allowances and Miscellaneous Provisions (EU Exit) Regulations 2020**

**PART 3**

**Consequential provisions and miscellaneous amendments**

**CHAPTER 1**

**Consequential provisions**

**References to section 13 of the Customs and Excise (General Reliefs) Act 1979**

**9.** Any reference in any provision made by or under any enactment to orders made under section 13(1) of the Customs and Excise Duties (General Reliefs) Act 1979<sup>(1)</sup> is to be read as including a reference to any regulations made under section 51 of the Taxation (Cross-border Trade) Act 2018 that grant relief from VAT or excise duty to persons entering the United Kingdom.

**References to a person entering the United Kingdom**

**10.—(1)** Where provision is made by or under any enactment to the effect that, on entering the United Kingdom, a person—

- (a) is not required to pay any value added tax chargeable in respect of specified goods imported into the United Kingdom, or
- (b) is otherwise relieved of the payment of value added tax on specified goods,

the reference to the United Kingdom is to be interpreted as including a control zone.

(2) In this regulation 'control zone' has the same meaning as in article 2(4) of the Channel Tunnel (Customs and Excise) Order 1990<sup>(2)</sup>.

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(1) Section 13(1) was amended by the Taxation (Cross-border Trade) Act 2018 (c. 22), section 29 and paragraphs 118 and 131(1) and (2)(a) to (c) of Schedule 7.

(2) S.I. 1990/2167; amended by S.I. 1993/1813, 1994/1405 and 2011/1043. Further amendments are made by S.I. 2018/1247 but these have not been brought into force.