
STATUTORY INSTRUMENTS

2020 No. 1495

**The Value Added Tax (Miscellaneous and
Transitional Provisions, Amendment and
Revocation) (EU Exit) Regulations 2020**

PART 5

Amendments to EU Exit Regulations

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

20.—(1) The Value Added Tax (Accounting Procedures for Import VAT for VAT Registered Persons and Amendment) (EU Exit) Regulations 2019⁽¹⁾ are amended as follows.

(2) In regulation 2 (interpretation), for the definition of “relevant goods” substitute—

““relevant goods” means goods imported into the United Kingdom by a registered person which are used or to be used for the purposes of any business carried on by the registered person, but does not include goods which are the subject of a declaration by a qualifying traveller within the meaning of regulation 39B of the Customs (Import Duty) (EU Exit) Regulations 2018⁽²⁾”.

(3) In regulation 3(1), after “relevant goods” insert “ (but this is subject to Part 2 of the Value Added Tax (Miscellaneous and Transitional Provisions, Amendment and Revocation) (EU Exit) Regulations 2020⁽³⁾)”.

(4) In regulation 12—

(a) in paragraph (3)(b), for the full stop after “2019” substitute a comma;

(b) for sub-paragraph (a) of paragraph (4) substitute—

“(a) in paragraph (2), omit “, except that the total of the output tax due” to the end except for the final full stop; and”.

⁽¹⁾ [S.I. 2019/60](#); this instrument is not yet in force.

⁽²⁾ [S.I. 2018/1248](#); regulation 39B was inserted by [S.I. 2019/486](#) and is not yet in force.

⁽³⁾ This instrument.