
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 (Miscellaneous Amendments, Revocation and
Transitional Provisions) (EU Exit) Regulations 2019**

22.—(1) The Value Added Tax (Miscellaneous Amendments, Revocation and Transitional Provisions) (EU Exit) Regulations 2019⁽¹⁾ are amended as follows.

(2) Omit regulation 8.

(3) In regulation 9, in each place it occurs, for “exit day” substitute “IP completion day”.

(4) For regulation 10, substitute—

“**10.** The amendments made in relation to value added tax by any regulations made by the appropriate Minister under the Taxation (Cross-border Trade) Act 2018, or by statutory instrument under any other enactment in consequence of, or otherwise in connection with, the United Kingdom’s withdrawal from the EU, do not have effect in relation to a supply of goods dispatched or transported from the territory of the United Kingdom to the territory of a member State of the EU, or vice versa, provided that the dispatch or transport started before IP completion day and ended thereafter.”.

(5) Omit Part 4 (regulation 15).