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STATUTORY INSTRUMENTS

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**2020 No. 1544**

**EXITING THE EUROPEAN UNION  
VALUE ADDED TAX**

**The Value Added Tax (Miscellaneous  
Amendments to the Value Added Tax Act 1994  
and Revocation) (EU Exit) Regulations 2020**

*Approved by both Houses of Parliament*

*Made - - - - 18th December 2020*

*Laid before House of Commons*

*- - - - - 21st December 2020*

*Coming into force in accordance with regulation 1*

The Treasury make these Regulations in exercise of the powers conferred by sections 51(1)(a), 51(3)(a) and 52(2) of the Taxation (Cross-border Trade) Act 2018 <sup>M1</sup>.

In accordance with section 51(1) of that Act, the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU, to make the following provision in relation to value added tax. In accordance with section 52(2) of that Act, the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU, for these Regulations to come into force on such day or days as the Treasury may by regulations under section 52 of that Act appoint.

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**Marginal Citations**

**M1** 2018 c. 22. Section 51(1)(a) of that Act permits “the appropriate Minister” to make provision relating to value added tax. For the purposes of these Regulations, “the appropriate Minister” is the Treasury (see [section 51\(4\)\(b\)](#) of that Act).

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments to the Value Added Tax Act 1994 and Revocation) (EU Exit) Regulations 2020, Introductory Text.