
STATUTORY INSTRUMENTS

2020 No. 1545

**EXITING THE EUROPEAN UNION
VALUE ADDED TAX**

The Value Added Tax (Miscellaneous Amendments,
Northern Ireland Protocol and Savings and
Transitional Provisions) (EU Exit) Regulations 2020

Made - - - - 18th December 2020

Laid before the House of

Commons - - 21st December 2020

Coming into force in accordance with regulation 1

**THE VALUE ADDED TAX (MISCELLANEOUS AMENDMENTS,
NORTHERN IRELAND PROTOCOL AND SAVINGS AND
TRANSITIONAL PROVISIONS) (EU EXIT) REGULATIONS 2020**

Part 1

Preliminary

1. Citation and commencement

Part 2

Amendment of secondary legislation relating to value added tax

2. Amendment of the Value Added Tax (Imported Goods) Relief Order 1984
3. Amendment of the Value Added Tax (Removal of Goods) Order 1992
4. In article 2— (a) in the definition of “the Act”,...
5. In article 3, for “a member State” substitute “Northern Ireland...”
6. In article 4— (a) for “paragraph 5A of Schedule 2”...
7. In article 5, for “paragraph 5A of Schedule 2” substitute...
8. Omit the Schedule.
9. Amendment of the Value Added Tax (Cars) Order 1992
10. In article 2, after paragraph (1) insert—
11. In article 8 (relief for second hand motor cars)—
12. After article 8 insert— Relief for second-hand motor cars removed...

Status: This is the original version (as it was originally made).

13. Amendment of the Value Added Tax (Supply of Temporarily Imported Goods) Order 1992
14. In article 2(1) — (a) after “temporary admission procedure” insert...
15. After article 2 insert— (1) Where goods held under temporary importation arrangements in Northern...
16. Amendment of the Value Added Tax (Treatment of Transactions) (No. 2) Order 1992
17. Amendment of the Customs and Excise (Personal Reliefs for Special Visitors) Order 1992
18. Amendment of the Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1992
19. Amendment of the Value Added Tax (Input Tax) Order 1992
20. In article 2— (a) in the definition of “motor dealer”,...
21. In article 3, for “the Schedule” substitute “Schedule 1”.
22. After article 7 insert— Application of this Order in relation...
23. The Schedule to this Order becomes Schedule 1 and its...
24. After that Schedule insert— SCHEDULE2 Disallowance of input tax in...
25. Amendment of the Value Added Tax (Payments on Account) Order 1993
26. Amendment of the Value Added Tax (Treatment of Transactions) Order 1995
27. For article 2 substitute— In this Order— “temporary admission with full customs duty relief”...
28. In article 3 after paragraph (1)(b), for the words from...
29. In article 4, for paragraph (3) substitute—
30. Amendment of the Value Added Tax (Special Provisions) Order 1995
31. Amendment of the Value Added Tax Regulations 1995
32. Part 1 (preliminary)
33. Part 2 (registration and provisions for special cases)
34. Part 3 (VAT invoices and other invoicing requirements)
35. In regulation 14(2) (contents of VAT invoice)—
36. In regulation 16(1) (retailers’ invoices), after “£250 and” insert “,...
37. In regulation 16A (simplified invoices), after “£250 and” insert “,...
38. Part 4 (EC Sales statements)
39. In regulation 22 (submission of statements) —
40. After regulation 22 insert— (1) A taxable person must submit a statement to the...
41. Omit regulation 22A.
42. In regulation 22B— (a) in paragraph (1), for “22A 22A”...
43. In regulation 22C(1), after “new means of transport” insert “which...
44. The amendments made by regulations 38 to 43 are to...
45. Part 5 (accounting payment and records)
46. In regulation 29(2) (claims for input tax)—
47. In regulation 31(1)(da) (records), after “regimes,” insert “or Northern Ireland...
48. In regulation 33(2)(b) (the register of temporary movement of goods...
49. In regulation 39(2) (calculation of returns), at the end insert...
50. In regulation 40(1) (VAT to be accounted for on returns...
51. In regulation 42 (accounting for VAT on the removal of...
52. In regulation 43 (goods removed from a warehousing regime)—
53. Part 7A (flat-rate scheme for small businesses)
54. Part 12 (valuation of acquisitions)
55. Part 13 (Place of supply)
56. Part 14 (input tax and partial exemption)

57. In regulation 102 (use of other methods)—
58. In regulation 103B(3)(a) (attribution of input tax incurred on services...
59. After regulation 109 insert— (1) This regulation applies where a taxable person—
60. Part 16 (importations, exportations and removals)
61. Before regulation 117 insert— Application of this Part This Part applies to importations, exportations and removals in respect...
62. (1) In regulation 117 (interpretation of Part XVI)—
63. In regulation 118 (enactments excepted) — (a) in the opening...
64. For regulation 119 (regulations excepted) substitute— Regulations excepted (1) The provision made by or under the following subordinate...
65. In regulation 121 (adaptations), after “shall apply” insert “to importations”....
66. In regulations 121A, for “the United Kingdom” substitute “Great Britain,...
67. For regulation 121D (adaptations and exceptions for the application of...
68. In regulation 126 (reimportation of goods exported for treatment or...
69. In regulation 128 (export of freight containers), for “the United...
70. In regulation 129 (supplies to overseas persons)—
71. In regulation 132— (a) the existing text becomes paragraph (1)...
72. Before regulation 132, insert the heading “Supplies to persons departing...
73. In regulation 133— (a) the existing text becomes paragraph (1)...
74. After regulation 133 insert— Part 16ZA Importations, exportations and removals...
75. Part 16A (fiscal and other warehousing regimes)
76. The heading to regulation 145G (fiscal warehousing transfers within the...
77. In regulation 145H (removals of goods from a fiscal warehousing...
78. In regulation 145J (payment on removal of goods from a...
79. After regulation 145K (place of supply of goods subject to...
80. Part 17 (means of transport)
81. In regulation 147(1)(b) (first entry into service of a means...
82. In regulation 148A(notification of arrival in the United Kingdom of...
83. In regulation 151(f), (information to be included in claim) omit...
84. In regulation 152(b) (documents to accompany claim) omit “from a...
85. In regulation 155— (a) in the heading, for “departing to...
86. Part 20 (repayments to Community traders)
87. Part 21 (repayments to traders outside the United Kingdom)
88. In regulation 190(1) (VAT which will not be repaid), before...
89. Part 23 (refunds to “do-it-yourself” builders)
90. Schedule 1A
91. Amendment of the Value Added Tax (Input Tax) (Specified Supplies) Order 1999
92. In article 3, in paragraphs (a) and (b), for “member...
93. Amendment of the Value Added Tax (Acquisitions) Relief Order 2002
94. In article 2, for “no VAT shall be payable on...
95. Amendment of the Value Added Tax (Place of Supply of Goods) Order 2004
96. In article 4 (interpretation)— (a) omit the definition of “Community...
97. In article 5, for “Community transport” substitute “relevant NI transport”....
98. In article 6— (a) for “Community transport” substitute “relevant NI...
99. After Part 3 insert— Part 4A Northern Ireland Chain Transactions...
100. Amendment of the Value Added Tax (Removal of Gas, Electricity, Heat and Cooling) Order 2010
101. In article 3(a) (the application of paragraph 6(1) of Schedule...

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- 102. Amendment of the Value Added Tax (Section 55A) (Specified Goods and Excepted Supplies) Order 2014
- 103. In article 4, for paragraph (a) substitute—

Part 3

Consequential and other amendments and revocations of EU Exit secondary legislation

- 104. Amendment of the Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019
- 105. Amendment of the Value Added Tax (Accounting Procedures for Import VAT for VAT Registered Persons and Amendment) (EU Exit) Regulations 2019
- 106. Amendment of the Value Added Tax and Excise Personal Reliefs (Special Visitors and Goods Permanently Imported) (Amendment) (EU Exit) Regulations 2019
- 107. Amendment of the Value Added Tax (Miscellaneous Amendments, Revocation and Transitional Provisions) (EU Exit) Regulations 2019
- 108. Revocations

Part 4

Savings and transitional Provisions

- 109. Interpretation of this Part
- 110. Transitional provision in relation to acquisition VAT
- 111. (1) Paragraph (2) applies where— (a) the time that an...
- 112. (1) Paragraph (2) applies where— (a) a supply of goods...
- 113. (1) Paragraph (2) applies where— (a) a supply of goods...
- 114. (1) Regulations 110 to 113 do not apply in relation...
- 115. Where an acquisition in Northern Ireland of goods from a...
- 116. Where an acquisition in Northern Ireland of goods from a...
- 117. Where— (a) goods are supplied in the circumstances described in...
- 118. (1) Paragraph (2) applies where— (a) goods are supplied in...
- 119. Transitional provision in relation to the movement of goods between Great Britain and Northern Ireland
- 120. (1) Paragraph (2) applies where— (a) there is a removal...
- 121. Transitional provision in relation to secondary legislation amended by these Regulations
- 122. (1) Paragraph (2) applies where— (a) there is a removal...
- 123. (1) Paragraph (2) applies where acquisition VAT is charged on...
- 124. The amendment made by regulation 30(5)(c) to the Value Added...
- 125. (1) Subject to paragraph (2), regulation 121D of the Value...
- 126. In the application of regulation 121D of the Value Added...
- 127. Regulation 121D of the Value Added Tax Regulations 1995 does...
- 128. (1) Paragraph (2) applies where acquisition VAT would, but for...
- 129. (1) Paragraph (2) applies where— (a) the Community transport mentioned...
- 130. Supplementary provision to be made by the Commissioners
- 131. The Commissioners may make such further supplementary provision in a...
Signature
Explanatory Note