
STATUTORY INSTRUMENTS

2020 No. 1545

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

Part 3

**Consequential and other amendments and
revocations of EU Exit secondary legislation**

Amendment of the Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019

104.—(1) The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019(1) are amended as follows.

(2) In regulation 3(2), for the definition inserted by sub-paragraph (a)(ii) substitute—

““importation” is to be interpreted in accordance with the provisions of the Value Added Tax Act 1994;”.

(3) Omit the amendments made by regulation 83(2) to Part 3 of the Value Added Tax (Place of Supply of Goods) Order 2004(2);

(4) Omit regulations 2, 5(2)(a)(i) and (2)(c), 9(2), 10(2)(b) and (3)(b), 11, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 27, 28, 29, 30, 31, 33, 34, 35, 36, 38, 39, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 76, 77, 78, 81, 86(3), 89(a), (b), (c), (d), (e) and (f).

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

105.—(1) The Value Added Tax (Accounting Procedures for Import VAT for VAT Registered Persons and Amendment) (EU Exit) Regulations 2019(3) are amended as follows.

(2) In regulation 2 (interpretation) —

(a) for the definition of “import VAT” substitute—

““import VAT” means value added tax chargeable by virtue of section 1(1)(c) of the Act but not pursuant to any other provision by or under that Act(4);”.

(b) at the appropriate place insert—

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- (1) [S.I. 2019/59](#), amended by [S.I. 2020/1495](#). Neither of these instruments is yet in force.
- (2) [S.I. 2004/3148](#); relevant amending instruments are [S.I. 2010/2923](#), [2019/59](#) and [2020/1495](#). It is also amended by Schedule 2 to TPTPA and this instrument.
- (3) [S.I. 2019/60](#), relevantly amended by [S.I. 2020/1495](#).
- (4) The definition does not include VAT chargeable on movements of goods between Northern Ireland and Great Britain and vice versa as provided for in paragraph 3(2) and (4) of Schedule 9ZB to VATA.

““Union customs legislation” has the meaning given by paragraph 1(8) of Schedule 9ZB to the Act;”;

(3) after regulation 3(1) insert—

“(1A) These regulations do not apply to a person who is treated as having imported goods for the purposes of paragraph 4(2) of Schedule 9ZC(5) to the Act.”.

(4) In regulation 5 (accounting for import VAT), after paragraph (2) insert—

“(3) Where the relevant goods are declared for the free circulation procedure for the purposes of Union customs legislation, P’s VAT registration number must be shown on that declaration; and

(4) Where the relevant goods are declared for a special procedure for the purposes of Union customs legislation P must in relation to those goods comply with any conditions imposed by or under the Union customs legislation so far as relating to the special procedure for which those goods were declared.”.

(5) Omit regulation 12(3)(a), (4)(b) and (5)(b).

Amendment of the Value Added Tax and Excise Personal Reliefs (Special Visitors and Goods Permanently Imported) (Amendment) (EU Exit) Regulations 2019

106.—(1) The Value Added Tax and Excise Personal Reliefs (Special Visitors and Goods Permanently Imported) (Amendment) (EU Exit) Regulations 2019(6) are amended as follows.

(2) In regulation 2, for “3 to 7” substitute “3, 4 and 5”.

(3) Omit regulations 3(2), 6, 7 and 9(2).

Amendment of the Value Added Tax (Miscellaneous Amendments, Revocation and Transitional Provisions) (EU Exit) Regulations 2019

107.—(1) The Value Added Tax (Miscellaneous Amendments, Revocation and Transitional Provisions) (EU Exit) Regulations 2019(7) are amended as follows.

(2) Omit regulations 3 and 5(3)(b) and (4).

Revocations

108. The following instruments are revoked—

(a) The Value Added Tax (Input Tax) (Specified Supplies) (EU Exit) Regulations 2019(8);

(b) The Value Added Tax (Input Tax) (Specified Supplies) (EU Exit) (No. 2) Regulations 2019(9).

(5) Schedule 9ZC was inserted by Schedule 3 to TPTPA.

(6) S.I. 2019/91. This instrument is not yet in force.

(7) S.I. 2019/513; amended by S.I. 2019/1214, 2020/1495 and Schedule 2 to TPTPA. S.I. 2019/513 is not yet fully in force. S.I. 2020/1495 is also not yet in force.

(8) S.I. 2019/175.

(9) S.I. 2019/408.