
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 (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(1) 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(2);”.

(b) at the appropriate place insert—

““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(3) 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).

(1) [S.I. 2019/60](#), relevantly amended by [S.I. 2020/1495](#).

(2) 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.

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

Status: *This is the original version (as it was originally made).*
