
STATUTORY INSTRUMENTS

2020 No. 1545

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

Part 2

Amendment of secondary legislation relating to value added tax

Part 16 (importations, exportations and removals)

62.—(1) In regulation 117 (interpretation of Part XVI)—

- (a) in paragraph (8), for “the United Kingdom” substitute “Great Britain” in both places.
- (b) insert at the end—

“(12) In regulations 119 and 121D “UK Reliefs document” has the same meaning as in regulation 2 of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020(1).

(13) Unless otherwise specified, in this Part—

(a) “importation” means—

- (i) the importation of goods from outside the United Kingdom (but not the Isle of Man) as a result of their entry into Great Britain; and
- (ii) the entry of goods into Great Britain following their removal from Northern Ireland,

and related expressions are to be interpreted accordingly.

(b) “export” means—

- (i) the export of goods from Great Britain to a place outside the United Kingdom (but not the Isle of Man); and
- (ii) the removal of goods from Great Britain to Northern Ireland,

and related expressions are to be interpreted accordingly.”.

(1) [S.I. 2020/1431](#). “UK Reliefs document” is defined at regulation 2 of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020.