
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)

63. In regulation 118 (enactments excepted)(1) —

(a) in the opening words, after “are to apply”, insert “to importations”;

(b) after paragraph (c), insert—

“(ca) the Taxation (Cross-border Trade) Act 2018(2)—

(i) section 16 (value of chargeable goods),

(ii) section 36 (outward processing procedure),

(iii) Schedule 2, Part 5 (authorised use procedure), except to the extent that it relates to the matters referred to in regulation 119(2)(a), and

(iv) Schedule 2, Part 6 (temporary admission procedure), except to the extent that it relates to full relief from a liability to import duty in relation to a temporary admission procedure.”.

(1) Regulation 118 excepts the application of various enactments which apply by virtue of section 16 of VATA. Section 16(1) was substituted by paragraph 13 of Schedule 8 to TCTA. Section 16(1) applies to the entry of goods into Great Britain following their removal from Northern Ireland by virtue of paragraph 3(3) of Schedule 9ZB to VATA which was inserted by Schedule 2 to TPTPA.

(2) 2018 c. 22.