
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)

64. For regulation 119 (regulations excepted) substitute—

“Regulations excepted

119.—(1) The provision made by or under the following subordinate legislation is excepted from applying to importations—

- (a) regulations 16(4) and (5) and 19(1)(b) of the Excise Warehousing (Etc) Regulations 1988⁽¹⁾ (certain removals from warehouse);
- (b) any regulations made under section 197(2)(f) of the Finance Act 1996⁽²⁾ (rate of interest on overdue customs duty and on repayments of amounts paid by way of customs duty);
- (c) any regulation made under section 19 of the Taxation (Cross-border Trade) Act 2018 conferring full or partial relief from a liability to import duty; and
- (d) regulations 45 (interest on late payment of import duty) and 68 (interest payable by HMRC) of the Customs (Import Duty) (EU Exit) Regulations 2018⁽³⁾.

(2) But paragraph (1)(c) does not include the following—

- (a) regulations 32 and 33 (authorised use procedure) of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018⁽⁴⁾ and regulation 20 of the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020⁽⁵⁾ including the authorised use rates document referred to in that regulation, in so far as these regulations relate to relief from import duty in respect of goods admitted into territorial waters—
 - (i) in order to be incorporated into drilling or production platforms as part of the process of constructing, repairing, maintaining, altering or fitting-out of

(1) [S.I. 1988/809](#); relevantly amended by [1995/1046](#) and [2015/368](#).

(2) [1996 c.8](#).

(3) [S.I. 2018/1248](#), to which there are amendments, but none is relevant. This instrument is not yet in force.

(4) [S.I. 2018/1249](#), relevantly amended by [S.I. 2019/1215](#). These instruments are not yet in force.

(5) [S.I. 2020/1431](#); this instrument is not yet in force.

such platforms, or in order to link such platforms to the mainland of the United Kingdom; or

- (ii) for the fuelling and provisioning of drilling or production platforms;
- (b) regulations 35 to 40 (temporary admission procedure) of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018, in so far as these regulations confer full relief from a liability to import duty in relation to a temporary admission procedure; and
- (c) the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020, in so far as these Regulations confer a relief from import duty in relation to returned goods relief, as detailed at sections 37 to 39 of the UK Reliefs document, subject to the modifications and exceptions set out in regulation 121D.”.