
STATUTORY INSTRUMENTS

2021 No. 1375

The Customs and Value Added Tax (Managed
Transition Procedure) (EU Exit) Regulations 2021

PART 3

Accounting for import VAT by VAT registered
persons making customs declarations by conduct

Obligation to account for import VAT on VAT return

7. P must account for and pay the import VAT on goods which comprise a relevant importation on the return that P is required to make for the prescribed accounting period in which the liability for the import VAT is incurred.