
STATUTORY INSTRUMENTS

2021 No. 715

**EXITING THE EUROPEAN UNION
VALUE ADDED TAX**

**The Value Added Tax (Amendment)
(EU Exit) Regulations 2021**

<i>Made</i>	- - - -	<i>at 1.47 p.m. on 28th June 2021</i>
<i>Laid before the House of Commons</i>	- - - -	<i>at 4.15 p.m. on 28th June 2021</i>
<i>Coming into force</i>	- -	<i>1st August 2021</i>

The Treasury make these Regulations in exercise of the powers conferred by sections 30(4), 50A and 96(9) of the Value Added Tax Act 1994⁽¹⁾ and section 51(1)(a) and (3)(a) of the Taxation (Cross-border Trade) Act 2018⁽²⁾.

The Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU to make the provision in regulations 1, 5 to 11 and 14 to 64 in relation to value added tax, including such provision as might be made by Act of Parliament.

(1) 1994 c. 23. Section 30 was relevantly amended by paragraph 29 of Schedule 8 to the Taxation (Cross-border Trade) Act 2018 (c. 22) and section 50A was inserted by section 24(1) of the Finance Act 1995 (c. 4) and was amended by paragraph 52 of Schedule 8 to the Taxation (Cross-border Trade) Act 2018.

(2) 2018 c. 22; section 51(1)(a) permits “the appropriate Minister” to make provision relating to value added tax and, for the purpose of these Regulations, “the appropriate Minister” is the Treasury (see section 51(4)(b)).