Status:	This is th	he original	version	(as it was	originally mad	de). This
item of	legislatio	on is curre	ntly only	available	in its original	format.

## STATUTORY INSTRUMENTS

## 2021 No. 715

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

Amendment of the Value Added Tax (Accounting Procedures for Import VAT for VAT Registered Persons and Amendment) (EU Exit) Regulations 2019

**58.** The amendment made by regulation 57 has effect in respect of import VAT chargeable on the importation of relevant goods on or after 1st August 2021.