
STATUTORY INSTRUMENTS

2019 No. 175

**EXITING THE EUROPEAN UNION
VALUE ADDED TAX**

**The Value Added Tax (Input Tax) (Specified
Supplies) (EU Exit) Regulations 2019**

Made - - - - 4th February 2019
Laid before the House of
Commons - - - - 5th February 2019
Coming into force in accordance with regulation 1

The Treasury make the following Regulations in exercise of the power conferred by sections 51 (1) (a) and 52(2) of the Taxation (Cross-border Trade) Act 2018⁽¹⁾.

In accordance with section 51(1)(a) of the Taxation (Cross-border Trade) Act 2018, 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 following provisions in relation to value added tax.

The Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU for the following Regulations to come into force on such day or days as the Treasury may by regulations under section 52 of the Taxation (Cross-border Trade) Act 2018 appoint.

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Value Added Tax (Input Tax) (Specified Supplies) (EU Exit) Regulations 2019 and come into force on such day or days as the Treasury may by regulations under section 52 of the Taxation (Cross-border Trade) Act 2018 appoint.

(2) The amendments made by these Regulations have effect in relation to supplies of services made on or after the day on which they come into force.

Amendment of the Value Added Tax (Input Tax) (Specified Supplies) Order 1999

2. The Value Added Tax (Input Tax) (Specified Supplies) Order 1999⁽²⁾ is amended as follows.

3. In article 3—

(1) 2018 c. 22; section 51(1)(a) permits “the appropriate Minister” to make provision relating to value added tax and under section 51(4)(b) “the appropriate Minister” means the Treasury.
(2) S.I. 1999/3121; amended by S.I. 2018/1328 with effect from 1 March 2019.

- (a) in paragraph (a) for “the member States” substitute “the United Kingdom and the member States”; and
- (b) in paragraph (b) for “the export of goods to a place outside the member States” substitute “the export of goods from the United Kingdom or a member State to a place outside the United Kingdom and the member States”.

4th February 2019

Mike Freer
Paul Maynard
Two of the Lords Commissioners of Her
Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Value Added Tax (Input Tax) (Specified Supplies) Order 1999 ([S.I. 1999/3121](#)) (“the 1999 Order”) to make changes required as a consequence of the withdrawal of the United Kingdom from the European Union.

They maintain the tax treatment (exemption without refund) that existed prior to the United Kingdom’s withdrawal from the European Union for specified supplies of services supplied to persons who belong outside the United Kingdom but within the European Union, or which are directly linked to the export of goods to a place outside the United Kingdom but within the European Union.

This instrument will be covered by an overarching HMRC impact assessment on VAT and services which will be published and available on the website at <https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal>.