
STATUTORY INSTRUMENTS

2019 No. 513

**EXITING THE EUROPEAN UNION
VALUE ADDED TAX
CUSTOMS**

The Value Added Tax (Miscellaneous Amendments, Revocation
and Transitional Provisions) (EU Exit) Regulations 2019

Made - - - - 7th March 2019
Laid before the House of
Commons - - 8th March 2019
Coming into force in accordance with regulation 1

THE VALUE ADDED TAX (MISCELLANEOUS
AMENDMENTS, REVOCATION AND TRANSITIONAL
PROVISIONS) (EU EXIT) REGULATIONS 2019

PART 1

Preliminary

1. Citation and commencement

PART 2

Amendment of secondary legislation relating to value added tax and transitional provisions

2. Amendment of the Value Added Tax Regulations 1995
3. Omit Part 4B (provision of information relating to arrivals and...
4. (1) Part 14 (input tax and partial exemption) is amended...
5. (1) Part 16 (importations, exportations and removals) is amended as...
6. Transitional provisions in relation to the Value Added Tax Regulations 1995
7. Amendment of the Value Added Tax (Relief for European Research Infrastructure Consortia) Order 2012
8. Amendment of the Value Added Tax (Postal Packets and Amendment) (EU Exit) Regulations 2018
9. General transitional provision in relation to value added tax and power to make further provision

Changes to legislation: *There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments, Revocation and Transitional Provisions) (EU Exit) Regulations 2019. (See end of Document for details)*

10. The amendments made in relation to value added tax by...
11. Her Majesty's Revenue and Customs may make additional provision to...

PART 3

Amendment of the Fulfilment Businesses Regulations 2018 and transitional provisions for legislation relating to fulfilment businesses

12. Amendment of the Fulfilment Businesses Regulations 2018
13. Transitional provision in relation to regulation 4 of the Fulfilment Businesses Regulations 2018
14. Transitional provision in relation to sections 53 to 55 of, and Schedule 13 to, the Finance (No. 2) Act 2017

PART 4

Administrative provision for the purposes of import VAT: transitional authorised declarants and supplementary customs declarations

15. (1) In this regulation— “contravention” includes a failure to comply;...

PART 5

Revocation

16. The Value Added Tax (Special Accounting Schemes) (Supplies of Electronic, ...
Signature
Explanatory Note

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments, Revocation and Transitional Provisions) (EU Exit) Regulations 2019.