

---

STATUTORY INSTRUMENTS

---

**2019 No. 513**

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

**PART 2**

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

**Amendment of the Value Added Tax Regulations 1995**

**4.—**(1) Part 14 (input tax and partial exemption) is amended as follows.

(2) In regulation 102 (use of other methods)(1), after paragraph (2) insert—

“(2A) Notwithstanding any provision of any method approved or directed to be used under this regulation which purports to have the contrary effect, where the method attributes input tax to exempt supplies specified by the Treasury in an order made under section 26(2)(c) of the Act, no attribution is to be made in relation to any supplies that are made within the United Kingdom unless—

- (a) the supply is directly linked to the export of goods and the recipient of the goods is located outside both the United Kingdom and the EU, or
- (b) the supply is between a United Kingdom based intermediary and a United Kingdom based service provider and the recipient of any supply being arranged by the intermediary is located outside both the United Kingdom and the EU.”.

(3) In regulation 103B (attribution of input tax incurred on services and related goods used to make financial supplies)(2), in paragraph (3)(a), for “another” substitute “a”.

---

(1) Regulation 102 was amended by [S.I. 2005/762](#), [2007/768](#), [2009/820](#), [2010/559](#) and [2015/1978](#).

(2) Regulation 103B was amended by [S.I. 2004/3140](#) and [2009/820](#).