THE VALUE ADDED TAX (MISCELLANEOUS AMENDMENTS AND REVOCATIONS) (EU EXIT) REGULATIONS 2019

PART 1

Preliminary

1. Citation and commencement

PART 2

Amendment of secondary legislation relating to value added tax

2. Amendment of the Value Added Tax (Terminal Markets) Order 1973
3. Amendment of the Value Added Tax (Imported Goods) Relief Order 1984
4. Amendment of the Value Added Tax (Small Non-Commercial Consignments) Relief Order 1986
5. Amendment of the Value Added Tax (Cars) Order 1992
6. Amendment of the Value Added Tax (Imported Gold) Relief Order 1992
7. Amendment of the Value Added Tax (Supply of Temporarily Imported Goods) Order 1992
9. Amendment of the Value Added Tax (Payments on Account) Order 1993
10. Amendment of the Value Added Tax (Treatment of Transactions) Order 1995
11. Amendment of the Value Added Tax (Special Provisions) Order 1995
12. Amendment of the Value Added Tax Regulations 1995
13. Part 1 (preliminary)
14. Part 2 (registration and provisions for special cases)
15. Omit regulation 11.
17. Part 3 (VAT invoices and other invoicing requirements)
18. In regulation 14 — (a) in paragraph (1) omit “paragraph (2)”.
19. In regulation 16(1) omit “and the supply is other than...”
20. In regulation 16A omit “and the supply is other than...”
24. In regulation 20 — (a) in the words before paragraph (a),...
25. Part 4 (EC sales statements)
26. Part 4A (reverse charge sales statements)
27. Part 5 (accounting, payment and records)
28. In regulation 25 — (a) in paragraph (1)(b) omit “, 2,...”
30. In regulation 29 — (a) in paragraph (2)—
31. In regulation 31 — (a) in paragraph (1)—
32. In regulation 31A(2), for “15,000 euro” substitute “£13,000”.
33. Omit regulation 33.
34. In regulation 33A, for “, 32 and 33” substitute “and...
35. For regulation 33B substitute — Where a person of a description in article 6 of...
36. Omit regulation 36.
37. In the heading of regulation 38A omit “intra-community”.
38. For regulation 41 substitute — Where, in respect of any supply by a taxable person...
39. Omit regulation 42.
40. Part 5A (reimbursement arrangements)
41. Part 7A (flat-rate scheme for small businesses)
42. In regulation 55E(3) omit “, acquisition”.
43. Part 11 (time of supply and time of acquisition)
44. Omit regulation 83.
45. In regulation 86(1) omit “Except in relation to a supply...
46. In regulation 88(1) omit “or to a supply to which...
47. In regulation 89 omit “other than for a supply to...
48. Part 12 (valuation of acquisitions)
49. Part 13 (place of supply)
50. Part 14 (input tax and partial exemption)
51. In regulation 100 omit “or acquisition”.
52. In regulation 101 — (a) in paragraph (2)(a) omit “or acquired”;
53. In regulation 103(1) omit “or acquired”.
54. In regulation 103A — (a) in paragraph (2)(a) omit “, or...
55. In regulation 111 — (a) in paragraph (1)—
56. Part 15A (goods used for non-business purposes during their economic life)
57. In regulation 116G omit “, acquired”.
58. Part 16(A) (fiscal and other warehousing regimes)
59. In the heading of regulation 145H omit “and transfers overseas”;
60. In regulation 145H — (a) in paragraph (2)—
61. For regulation 145J(3) substitute — (3) In paragraph (2)(a) “status” is...
62. Part 17 (means of transport)
63. In regulation 148A — (a) in paragraph (1), for “section 95...
64. Omit regulations 149 to 155.
65. Part 19 (bad debt relief (the new scheme))
66. In regulation 166(1) omit “Subject to regulation 166AA, and”.
67. Omit regulation 166AA.
68. In regulation 168 omit paragraph (4).
69. In regulation 171— (a) in paragraph (1) omit “Subject to...
70. Omit regulations 171A and 171B.
71. Part 20 (repayments to community traders)
72. Part 21 (repayments to third country traders)
73. In regulation 185(1)— (a) omit the definition of “third country”;...
74. In regulation 188— (a) in paragraph (1) omit “third”;
75. In regulation 191(1)(b)(i) omit “third”.
76. Part 24 (flat-rate scheme for farmers)
77. In regulation 206(1)— (a) in sub-paragraph (f), for “Schedule 1,...
78. In regulation 208(a), for “Schedule 1, 1A or 3” substitute...
79. Part 26 (UK union and non-union special accounting schemes: registration, notification of changes, and returns)
80. Part 27 (Non-UK union and non-union special accounting schemes: adjustments, claims and error correction)
81. Schedule 1A: Fiscal warehousing regime
82. Amendment of the Value Added Tax (Importation of Investment Gold) Relief Order 1999
83. Amendment of the Value Added Tax (Place of Supply of Goods) Order 2004
84. Amendment of the Value Added Tax (Section 55A) (Specified Goods and Services and Excepted Supplies) Order 2010
85. Amendment of the Value Added Tax (Imported Gas, Electricity, Heat and Cooling) Relief Order 2010
86. Amendment of the Value Added Tax (Section 55A) (Specified Goods and Excepted Supplies) Order 2014
87. Amendment of the Value Added Tax (Section 55A) (Specified Services and Excepted Supplies) Order 2016
88. Amendment of the Indirect Taxes (Notifiable Arrangements) Regulations 2017

PART 3

Revocations

89. The following Orders are revoked, so far as not already...
Signature
Explanatory Note