

STATUTORY INSTRUMENTS

2019 No. 59

The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019

PART 2

Amendment of secondary legislation relating to value added tax

PROSPECTIVE

Amendment of the Value Added Tax (Terminal Markets) Order 1973

F12.

F1 Reg. 2 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Amendment of the Value Added Tax (Imported Goods) Relief Order 1984

- 3.**—(1) The Value Added Tax (Imported Goods) Relief Order 1984 ^{M1} is amended as follows.
- (2) In article 2—
- (a) in paragraph (1)—
- (i) in the definitions of “abroad”, “exported” and “sent” for “the member States”, in each place it occurs, substitute “ the United Kingdom ”;
- (ii) after the definition of “exported” insert—
- [^{F2}“importation” is to be interpreted in accordance with the provisions of the Value Added Tax Act 1994;”];
- (iii) omit the definition of “third country”;
- (b) for paragraph (2) substitute—
- “(2) In this Order, references to a heading or sub-heading are references to a heading or sub-heading of the customs tariff (within the meaning of the Taxation (Cross-border Trade) Act 2018) code.”;
- (c) omit paragraphs (4) and (5).
- (3) In article 3, in paragraph (2) omit “from a place outside or within the member States”.
- (4) In Schedule 2—
- (a) in Group 3, in Item 3 for “in a third country” substitute “ abroad ”;
- (b) in Group 5—

Status: This version of this part contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the *The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019, PART 2.* (See end of Document for details)

- (i) in Item 3 omit “from a place outside the member States”;
- (ii) for Note (2) substitute—
 - “(2) Item 3 applies only to the extent that conditions for the equivalent import duty relief are met.”;
- (c) in Group 6—
 - (i) in Items 4 and 5 for “one or more member States”, in both places it occurs, substitute “the United Kingdom”;
 - (ii) in Note (5) for “the Commission of the European Union” substitute “HM Treasury”;
- (d) in Group 7, in Note (2) omit “third”.

F2 Words in reg. 3(2)(a)(ii) substituted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(2)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Commencement Information

- I1** Reg. 3 not in force at made date, see reg. 1
- I2** Reg. 3 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, Sch.

Marginal Citations

- M1** [S.I. 1984/746](#); relevant amending instruments are [S.I. 1987/2108](#), 1988/2212, 1992/3120 and 2011/1043.

Amendment of the Value Added Tax (Small Non-Commercial Consignments) Relief Order 1986

4.—(1) The Value Added Tax (Small Non-Commercial Consignments) Relief Order 1986 ^{M2} is amended as follows.

- (2) In article 3(1) omit “from a place outside the member States”.

Commencement Information

- I3** Reg. 4 not in force at made date, see reg. 1
- I4** Reg. 4 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, Sch.

Marginal Citations

- M2** [S.I. 1986/939](#), as amended by [S.I. 1992/3118](#); there are other amending instruments but none is relevant.

Amendment of the Value Added Tax (Cars) Order 1992

5.—(1) The Value Added Tax (Cars) Order 1992 ^{M3} is amended as follows.

- (2) In article 4—
 - (a) in paragraph (1)—
 - ^{F3}(i)
 - (ii) in sub-paragraph (f) omit “acquired from another member State or”;
 - (b) in paragraphs (1A) and (1B) omit “, acquisition” in both places;

Status: This version of this part contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019, PART 2. (See end of Document for details)

F⁴(c)

(3) In article 5—

(a) in paragraph (1)(c) omit “or acquired from another member State”;

(b) in paragraph (2) omit “or acquisition”;

(c) in paragraph (3)(b)—

(i) omit “or acquired from another member State”;

(ii) for “, importation or acquisition from another member State” substitute “ or importation ”.

(4) In article 8, in paragraph (2)(b) omit “or a corresponding provision of the law of another member State”.

F3 Reg. 5(2)(a)(i) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), [regs. 1, 104\(4\)](#) (with [regs. 109-131](#)); [S.I. 2020/1641, reg. 2, Sch.](#)

F4 Reg. 5(2)(c) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), [regs. 1, 104\(4\)](#) (with [regs. 109-131](#)); [S.I. 2020/1641, reg. 2, Sch.](#)

Commencement Information

I5 Reg. 5 not in force at made date, see reg. 1

I6 Reg. 5 in force at 31.12.2020 by [S.I. 2020/1641, reg. 2, Sch.](#)

Marginal Citations

M3 [S.I. 1992/3122](#); relevant amending instruments are [S.I. 1995/1269](#), 1995/1667, 1997/1615, 1998/759, 1999/2832, 2001/3754, 2002/1502 and 2006/874.

Amendment of the Value Added Tax (Imported Gold) Relief Order 1992

6.—(1) The Value Added Tax (Imported Gold) Relief Order 1992^{M4} is amended as follows.

(2) In article 2 omit “from a place outside the Member States”.

Commencement Information

I7 Reg. 6 not in force at made date, see reg. 1

I8 Reg. 6 in force at 31.12.2020 by [S.I. 2020/1641, reg. 2, Sch.](#)

Marginal Citations

M4 [S.I. 1992/3124](#).

Amendment of the Value Added Tax (Supply of Temporarily Imported Goods) Order 1992

7.—(1) The Value Added Tax (Supply of Temporarily Imported Goods) Order 1992^{M5} is amended as follows.

(2) In article 2—

(a) in paragraph (1)—

(i) in the words before sub-paragraph (a), for “temporary importation arrangements” substitute “ a temporary admission procedure ”;

Status: This version of this part contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019, PART 2. (See end of Document for details)

- (ii) for sub-paragraph (a) substitute—
 - “(a) the conditions for getting full relief from import duty under regulation 40 of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 ^{M6} continue to be met; and”;
- (iii) in sub-paragraph (b), for “member States” substitute “ United Kingdom ”;
- (b) for paragraph (2), substitute—
 - “(2) “Goods held under a temporary admission procedure” means goods declared for a temporary admission procedure under Part 1 of the Taxation (Cross-border Trade) Act 2018, for which full relief from a liability to import duty is to be given under regulation 40 of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018.”.

Commencement Information

I9 Reg. 7 not in force at made date, see reg. 1

I10 Reg. 7 in force at 31.12.2020 by [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)

Marginal Citations

M5 [S.I. 1992/3130](#).

M6 [S.I. 2018/1249](#).

Amendment of the Value Added Tax (Input Tax) Order 1992

- 8.—**(1) The Value Added Tax (Input Tax) Order 1992 ^{M7} is amended as follows.
- (2) In article 2—
 - (a) in the definition of “motor dealer” omit “or acquiring from another member State”;
 - (b) in the definition of “stock in trade”—
 - (i) in paragraph (a) omit “or acquired from another member State”;
 - (ii) in paragraph (b)(ii) omit “, acquisition from another member State”.
 - (3) In article 4—
 - (a) in paragraph (1)—
 - (i) omit sub-paragraph (b), but not the final “or”;
 - (ii) in the words after sub-paragraph (c) omit “or acquired from another member State”;
 - (b) in paragraph (3)—
 - (i) in the words before sub-paragraph (a) omit “, acquisition from another member State”;
 - (ii) in sub-paragraph (a) omit “or by virtue of a corresponding provision of the law of another member State”;
 - (iii) in sub-paragraph (c) omit “, or acquired from another member State by him from”;
 - (c) in paragraph (4), in the words before sub-paragraph (a) omit “or an acquisition”.
 - (4) In article 5, in paragraph (1) omit “or on any goods acquired by a taxable person,”.
 - (5) In article 6 omit “, acquisition”.
 - (6) In article 7—
 - (a) in paragraph (1) omit sub-paragraph (b), but not the final “or”;

Status: This version of this part contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019, PART 2. (See end of Document for details)

- (b) in paragraph (2), in sub-paragraph (a)(ii) omit “or acquired from another member State”;
- (c) in paragraph (2A), in sub-paragraph (a)—
 - (i) omit “, acquired from another member State,”;
 - (ii) omit “, acquisition”;
- (d) in paragraph (2B), in sub-paragraph (b)—
 - (i) omit “or acquired from another member State”;
 - (ii) omit “, acquisition”;
- (e) in paragraph (2C)—
 - (i) omit “, acquired from another member State”;
 - (ii) omit “acquired or”;
- (f) in paragraph (2E), in the words before sub-paragraph (a) omit “, acquisition”;
- (g) in paragraph (2F), in the words before sub-paragraph (a) omit “or acquired”.

Commencement Information

I11 Reg. 8 not in force at made date, see reg. 1

I12 Reg. 8 in force at 31.12.2020 by [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)

Marginal Citations

M7 [S.I. 1992/3222](#), amended by [S.I. 1995/281](#), 1995/1267, 1995/1666, 1998/2767, 1999/2930, 1999/3118, 2009/217 and 2011/1071.

Amendment of the Value Added Tax (Payments on Account) Order 1993

9.—(1) The Value Added Tax (Payments on Account) Order 1993 ^{M8} is amended as follows.

^{F5}(2)

(3) In the heading of article 2A omit “intra-community”.

F5 Reg. 9(2) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), [regs. 1](#), [104\(4\)](#) (with [regs. 109-131](#)); [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)

Commencement Information

I13 Reg. 9 not in force at made date, see reg. 1

I14 Reg. 9 in force at 31.12.2020 by [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)

Marginal Citations

M8 [S.I. 1993/2001](#), amended by [S.I. 1995/291](#), 1996/1196, 2007/1420 and 2011/21.

Amendment of the Value Added Tax (Treatment of Transactions) Order 1995

10.—(1) The Value Added Tax (Treatment of Transactions) Order 1995 ^{M9} is amended as follows.

(2) In article 3—

- (a) in paragraph (1)(a) and (b), for “from a place outside the member States”, in both places it occurs, substitute “ into the United Kingdom ”;

Status: This version of this part contains provisions that are prospective.
Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019, PART 2. (See end of Document for details)

F6(b)

(3) In article 4—

(a) in paragraph (1)(b), for “from a place outside the member States” substitute “ into the United Kingdom ”;

F7(b)

F6 Reg. 10(2)(b) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

F7 Reg. 10(3)(b) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Commencement Information

I15 Reg. 10 not in force at made date, see reg. 1

I16 Reg. 10 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, Sch.

Marginal Citations

M9 [S.I. 1995/958](#), amended by [S.I. 1999/3119](#) and 2006/2187.

PROSPECTIVE

Amendment of the Value Added Tax (Special Provisions) Order 1995

F8 11.

F8 Reg. 11 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Amendment of the Value Added Tax Regulations 1995

12. The Value Added Tax Regulations 1995 ^{M10} are amended as follows.

Commencement Information

I17 Reg. 12 not in force at made date, see reg. 1

I18 Reg. 12 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, Sch.

Marginal Citations

M10 [S.I. 1995/2518](#); relevant amending instruments are [S.I. 1996/1250](#), 1997/1086, 1997/2887, 1998/59, 1999/438, 1999/3029, 1999/3114, 2000/258, 2000/794, 2001/1149, 2002/1074, 2002/1142, 2002/3027, 2003/1114, 2003/1485, 2003/2096, 2003/3220, 2004/1082, 2004/1675, 2004/3140, 2005/762, 2005/2231, 2006/3292, 2007/313, 2007/768, 2007/1418, 2007/2085, 2007/3099, 2009/586, 2009/820, 2009/2978, 2009/3241, 2010/559, 2010/2240, 2010/2940, 2010/3022, 2011/1043, 2011/2085, 2012/1899, 2012/2951, 2013/701, 2014/548, 2014/1497, 2014/2430, 2015/1978 and 2018/261; there are other amending instruments which are not relevant.

Status: This version of this part contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019, PART 2. (See end of Document for details)

PROSPECTIVE

Part 1 (preliminary)

F⁹13.

F9 Reg. 13 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

Part 2 (registration and provisions for special cases)

F¹⁰14.

F10 Reg. 14 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F¹¹15.

F11 Reg. 15 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F¹²16.

F12 Reg. 16 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Status: This version of this part contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019, PART 2. (See end of Document for details)

PROSPECTIVE

Part 3 (VAT invoices and other invoicing requirements)

F13 17.

F13 Reg. 17 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F14 18.

F14 Reg. 18 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F15 19.

F15 Reg. 19 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F16 20.

F16 Reg. 20 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F17 21.

Status: This version of this part contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019, PART 2. (See end of Document for details)

F17 Reg. 21 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F18^{22.}

F18 Reg. 22 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F19^{23.}

F19 Reg. 23 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F20^{24.}

F20 Reg. 24 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

Part 4 (EC sales statements)

F21^{25.}

F21 Reg. 25 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Status: This version of this part contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019, PART 2. (See end of Document for details)

Part 4A (reverse charge sales statements)

26. In regulation 23A, in the definition of “relevant supply” omit “intra-community”.

Commencement Information

I19 Reg. 26 not in force at made date, see reg. 1

I20 Reg. 26 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

PROSPECTIVE

Part 5 (accounting, payment and records)

F2227.

F22 Reg. 27 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); [S.I. 2020/1641](#), reg. 2, [Sch.](#)

PROSPECTIVE

F2328.

F23 Reg. 28 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); [S.I. 2020/1641](#), reg. 2, [Sch.](#)

PROSPECTIVE

F2429.

F24 Reg. 29 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); [S.I. 2020/1641](#), reg. 2, [Sch.](#)

PROSPECTIVE

F2530.

Status: This version of this part contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the *The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019, PART 2.* (See end of Document for details)

F25 Reg. 30 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F26 **31.**

F26 Reg. 31 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

32. In regulation 31A(2), for “15,000 euro” substitute “ £13,000 ”.

Commencement Information

I21 Reg. 32 not in force at made date, see reg. 1

I22 Reg. 32 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, Sch.

PROSPECTIVE

F27 **33.**

F27 Reg. 33 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F28 **34.**

F28 Reg. 34 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F29 **35.**

Status: This version of this part contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the *The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019, PART 2.* (See end of Document for details)

F29 Reg. 35 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F30 36.

F30 Reg. 36 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

37. In the heading of regulation 38A omit “intra-community”.

Commencement Information

I23 Reg. 37 not in force at made date, see reg. 1

I24 Reg. 37 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, Sch.

PROSPECTIVE

F31 38.

F31 Reg. 38 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F32 39.

F32 Reg. 39 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Part 5A (reimbursement arrangements)

40. In regulation 43A, in the definition of “claim” omit paragraph (b) and the preceding “or”.

Status: This version of this part contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019, PART 2. (See end of Document for details)

Commencement Information

- I25** Reg. 40 not in force at made date, see reg. 1
- I26** Reg. 40 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

PROSPECTIVE

Part 7A (flat-rate scheme for small businesses)

^{F33}**41.**

F33 Reg. 41 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); [S.I. 2020/1641](#), reg. 2, [Sch.](#)

PROSPECTIVE

^{F34}**42.**

F34 Reg. 42 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); [S.I. 2020/1641](#), reg. 2, [Sch.](#)

PROSPECTIVE

Part 11 (time of supply and time of acquisition)

^{F35}**43.**

F35 Reg. 43 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); [S.I. 2020/1641](#), reg. 2, [Sch.](#)

PROSPECTIVE

^{F36}**44.**

F36 Reg. 44 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Status: This version of this part contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019, PART 2. (See end of Document for details)

PROSPECTIVE

^{F37}45.

F37 Reg. 45 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

^{F38}46.

F38 Reg. 46 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

^{F39}47.

F39 Reg. 47 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

Part 12 (valuation of acquisitions)

^{F40}48.

F40 Reg. 48 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

Part 13 (place of supply)

^{F41}49.

Status: This version of this part contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019, PART 2. (See end of Document for details)

F41 Reg. 49 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

Part 14 (input tax and partial exemption)

F42 **50.**

F42 Reg. 50 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F43 **51.**

F43 Reg. 51 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F44 **52.**

F44 Reg. 52 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F45 **53.**

F45 Reg. 53 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Status: This version of this part contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019, PART 2. (See end of Document for details)

PROSPECTIVE

^{F46}54.

F46 Reg. 54 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

^{F47}55.

F47 Reg. 55 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

Part 15A (goods used for non-business purposes during their economic life)

^{F48}56.

F48 Reg. 56 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

^{F49}57.

F49 Reg. 57 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

Part 16(A) (fiscal and other warehousing regimes)

^{F50}58.

Status: This version of this part contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019, PART 2. (See end of Document for details)

F50 Reg. 58 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F51 **59.**

F51 Reg. 59 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F52 **60.**

F52 Reg. 60 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F53 **61.**

F53 Reg. 61 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

Part 17 (means of transport)

F54 **62.**

F54 Reg. 62 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Status: This version of this part contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019, PART 2. (See end of Document for details)

PROSPECTIVE

^{F55}63.

F55 Reg. 63 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

^{F56}64.

F56 Reg. 64 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Part 19 (bad debt relief (the new scheme))

- 65. In regulation 165—
 - (a) in the definition of “claim” omit “or 166AA”;
 - (b) in the definition of “return” omit the words after “25”;
 - (c) omit the definition of “tax period”.

Commencement Information

- I27** Reg. 65 not in force at made date, see reg. 1
- I28** Reg. 65 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, Sch.

- 66. In regulation 166(1) omit “Subject to regulation 166AA, and”.

Commencement Information

- I29** Reg. 66 not in force at made date, see reg. 1
- I30** Reg. 66 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, Sch.

- 67. Omit regulation 166AA.

Commencement Information

- I31** Reg. 67 not in force at made date, see reg. 1
- I32** Reg. 67 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, Sch.

68. In regulation 168 omit paragraph (4).

Commencement Information

I33 Reg. 68 not in force at made date, see reg. 1

I34 Reg. 68 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

69. In regulation 171—

(a) in paragraph (1) omit “Subject to regulation 171A,”;

(b) in paragraph (2) omit “Subject to regulation 171B,”;

(c) in paragraph (3) omit “Subject to regulation 171B and,”.

Commencement Information

I35 Reg. 69 not in force at made date, see reg. 1

I36 Reg. 69 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

70. Omit regulations 171A and 171B.

Commencement Information

I37 Reg. 70 not in force at made date, see reg. 1

I38 Reg. 70 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Part 20 (repayments to community traders)

71. Omit Part 20.

Commencement Information

I39 Reg. 71 not in force at made date, see reg. 1

I40 Reg. 71 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Part 21 (repayments to third country traders)

72. In the heading of Part 21, for “third country traders” substitute “traders outside the United Kingdom”.

Commencement Information

I41 Reg. 72 not in force at made date, see reg. 1

I42 Reg. 72 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

73. In regulation 185(1)—

(a) omit the definition of “third country”;

Status: This version of this part contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019, PART 2. (See end of Document for details)

(b) in the definition of “trader”, for “in a third country” substitute “ outside the United Kingdom ”.

Commencement Information

- I43** Reg. 73 not in force at made date, see reg. 1
- I44** Reg. 73 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

74. In regulation 188—

- (a) in paragraph (1) omit “third”;
- (b) in paragraph (2) omit sub-paragraph (a).

Commencement Information

- I45** Reg. 74 not in force at made date, see reg. 1
- I46** Reg. 74 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

75. In regulation 191(1)(b)(i) omit “third”.

Commencement Information

- I47** Reg. 75 not in force at made date, see reg. 1
- I48** Reg. 75 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

PROSPECTIVE

Part 24 (flat-rate scheme for farmers)

^{F57}76.

F57 Reg. 76 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); [S.I. 2020/1641](#), reg. 2, [Sch.](#)

PROSPECTIVE

^{F58}77.

F58 Reg. 77 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Status: This version of this part contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019, PART 2. (See end of Document for details)

PROSPECTIVE

^{F59}78.

F59 Reg. 78 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Part 26 (UK union and non-union special accounting schemes: registration, notification of changes, and returns)

79. Omit Part 26.

Commencement Information

I49 Reg. 79 not in force at made date, see reg. 1

I50 Reg. 79 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, Sch.

Part 27 (Non-UK union and non-union special accounting schemes: adjustments, claims and error correction)

80. Omit Part 27.

Commencement Information

I51 Reg. 80 not in force at made date, see reg. 1

I52 Reg. 80 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, Sch.

PROSPECTIVE

Schedule 1A: Fiscal warehousing regime

^{F60}81.

F60 Reg. 81 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Amendment of the Value Added Tax (Importation of Investment Gold) Relief Order 1999

82.—(1) The Value Added Tax (Importation of Investment Gold) Relief Order 1999 ^{M11} is amended as follows.

(2) In article 3 omit “from places outside the member States”.

Status: This version of this part contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019, PART 2. (See end of Document for details)

Commencement Information

- I53** Reg. 82 not in force at made date, see reg. 1
I54 Reg. 82 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Marginal Citations

- M11** [S.I. 1999/3115](#).

Amendment of the Value Added Tax (Place of Supply of Goods) Order 2004

83.—(1) The Value Added Tax (Place of Supply of Goods) Order 2004^{M12} is amended as follows.

^{F61}(2)

[^{F62}(3) Omit Part 4 (chain transactions) (regulations 15 to 18).]

F61 Reg. 83(2) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(3)** (with regs. 109-131); [S.I. 2020/1641](#), reg. 2, [Sch.](#)

F62 Reg. 83(3) inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous and Transitional Provisions, Amendment and Revocation\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1495\)](#), regs. 1(2), **19(2)**; [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Commencement Information

- I55** Reg. 83 not in force at made date, see reg. 1
I56 Reg. 83 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Marginal Citations

- M12** [S.I. 2004/3148](#), amended by [S.I. 2010/2923](#). There is another amending instrument but it is not relevant.

Amendment of the Value Added Tax (Section 55A) (Specified Goods and Services and Excepted Supplies) Order 2010

84.—(1) The Value Added Tax (Section 55A) (Specified Goods and Services and Excepted Supplies) Order 2010^{M13} is amended as follows.

(2) In article 3, for the definition of “the Directive” substitute—

““the Directive” means Directive [2003/87/EC](#)^{M14} of the European Parliament and of the Council establishing a scheme for greenhouse gas emission allowance trading within the Community, as it has effect in EU law as amended from time to time, before and after exit day;”.

(3) In article 4 omit “intra-community”.

Commencement Information

- I57** Reg. 84 not in force at made date, see reg. 1
I58 Reg. 84 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Marginal Citations

- M13** [S.I. 2010/2239](#).

Status: This version of this part contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019, PART 2. (See end of Document for details)

M14 OJ No L 275, 25.10.03, p 32; relevant amending instruments are Directive 2004/101/EC, OJ No. L 338, 13.11.2004, p.18; Directive 2008/101/EC, OJ No. L 8, 13.1.2009, p.3; Directive 2009/29/EC, OJ No. L 140, 5.6.2009, p.63; Directive (EU) 2018/410, OJ No. L 76, 19.3.2018, p.3.

Amendment of the Value Added Tax (Imported Gas, Electricity, Heat and Cooling) Relief Order 2010

85.—(1) The Value Added Tax (Imported Gas, Electricity, Heat and Cooling) Relief Order 2010^{M15} is amended as follows.

(2) In article 3, in the words before paragraph (a) omit “from a place outside the member States”.

Commencement Information

I59 Reg. 85 not in force at made date, see reg. 1

I60 Reg. 85 in force at 31.12.2020 by [S.I. 2020/1641, reg. 2, Sch.](#)

Marginal Citations

M15 [S.I. 2010/2924.](#)

Amendment of the Value Added Tax (Section 55A) (Specified Goods and Excepted Supplies) Order 2014

86.—(1) The Value Added Tax (Section 55A) (Specified Goods and Excepted Supplies) Order 2014^{M16} is amended as follows.

(2) In article 3(1) omit “intra-Community”.

^{F63}(3)

F63 Reg. 86(3) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); [S.I. 2020/1641, reg. 2, Sch.](#)

Commencement Information

I61 Reg. 86 not in force at made date, see reg. 1

I62 Reg. 86 in force at 31.12.2020 by [S.I. 2020/1641, reg. 2, Sch.](#)

Marginal Citations

M16 [S.I. 2014/1458.](#)

Amendment of the Value Added Tax (Section 55A) (Specified Services and Excepted Supplies) Order 2016

87.—(1) The Value Added Tax (Section 55A) (Specified Services and Excepted Supplies) Order 2016^{M17} is amended as follows.

(2) In article 3(1) omit “intra-community”.

Commencement Information

I63 Reg. 87 not in force at made date, see reg. 1

I64 Reg. 87 in force at 31.12.2020 by [S.I. 2020/1641, reg. 2, Sch.](#)

Status: This version of this part contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019, PART 2. (See end of Document for details)

Marginal Citations

M17 [S.I. 2016/12](#), amended by [S.I. 2017/778](#).

Amendment of the Indirect Taxes (Notifiable Arrangements) Regulations 2017

88.—(1) Part 2 (notifiable arrangements – VAT) of the Indirect Taxes (Notifiable Arrangements) Regulations 2017 ^{M18} is amended as follows.

(2) In regulation 5—

(a) in paragraph (2), for “EU” substitute “ United Kingdom ”;

(b) for paragraph (3) substitute—

“(3) E makes a supply of services to a person (“F”) who belongs in the United Kingdom and—

(a) where the place of supply of the services is the United Kingdom, it is an exempt supply; or

(b) in any other case, it would be an exempt supply if it were made in the United Kingdom.”.

(3) In regulation 6—

(a) in paragraph (2), for “EU” substitute “ United Kingdom ”;

(b) in paragraph (4)—

(i) in the words before sub-paragraph (a), for “EU” substitute “ United Kingdom ”;

(ii) for sub-paragraph (a) substitute—

“(a) is an exempt supply made in the United Kingdom; or”.

Commencement Information

I65 Reg. 88 not in force at made date, see reg. 1

I66 Reg. 88 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Marginal Citations

M18 [S.I. 2017/1216](#).

Status:

This version of this part contains provisions that are prospective.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019, PART 2.