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STATUTORY INSTRUMENTS

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**2022 No. 1298**

**The Finance Act 2009, Sections 101 and 102 (Value Added Tax) (Late Payment Interest and Repayment Interest) (Exceptions and Consequential Amendments) Order 2022**

**PART 3**

Consequential amendments

**The Value Added Tax (Miscellaneous and Transitional Provisions, Amendment and Revocation) (EU Exit) Regulations 2020**

8.—(1) The Value Added Tax (Miscellaneous and Transitional Provisions, Amendment and Revocation) (EU Exit) Regulations 2020(1) is amended as follows.

(2) In regulation 8 (application with modifications of the Value Added Tax (Accounting Procedures for Import VAT for VAT Registered Persons and Amendment) (EU Exit) Regulations 2019)—

- (a) omit sub-paragraph (a);
- (b) in sub-paragraph (b), for “regulation 10(1)(a) and (2)” substitute “regulation 10(2)”.

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**Commencement Information**

**II** [Art. 8](#) in force at 1.1.2023, see [art. 1\(3\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Finance Act 2009, Sections 101 and 102 (Value Added Tax) (Late Payment Interest and Repayment Interest) (Exceptions and Consequential Amendments) Order 2022, Section 8.