

STATUTORY INSTRUMENTS

2018 No. 1376

**EXITING THE EUROPEAN UNION
VALUE ADDED TAX**

The Value Added Tax (Postal Packets and
Amendment) (EU Exit) Regulations 2018 (revoked)^{F1}

Made - - - - 17th December 2018
Laid before the House of
Commons - - - - 18th December 2018
Coming into force in accordance with regulation 1(2)

F1

Textual Amendments

F1 Regulations revoked (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), 26(a); S.I. 2020/1641, reg. 2, Sch.

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PART 1
PRELIMINARY

PROSPECTIVE

Citation and commencement

^{F1}1.

Definitions

2.

Status: This version of this Instrument contains provisions that are prospective.
Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Postal Packets and Amendment) (EU Exit) Regulations 2018 (revoked). (See end of Document for details)

Qualifying importations and excepted importations

3.

Requirement, direction, demand, notice or permission

4.

PROSPECTIVE

^{F1}PART 2

LIABILITY FOR IMPORT VAT

Disapplication of VATA 1994 and TCTA 2018

^{F1}5.

Liability for qualifying importations

^{F1}6.

PART 3

REGISTRATION

The register

7.

PROSPECTIVE

Requirement to register

^{F1}8.

PROSPECTIVE

Notification of requirement to register

^{F1}9.

Application to be registered

10.

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PROSPECTIVE

Refusal to register supplier

^{F1}11.

Notification or application for registration generally

12.

PROSPECTIVE

Cancellation of registration

^{F1}13.

PROSPECTIVE

^{F1}**PART 4**
PENALTY

Penalty for failure to register

^{F1}14.

Reasonable excuse

^{F1}15.

Assessment of penalties

^{F1}16.

Enforcement of penalties

^{F1}17.

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PROSPECTIVE

^{F1}PART 5

UNIQUE REGISTRATION IDENTIFIER

Requirement to display unique registration identifier

^{F1}18.

PROSPECTIVE

^{F1}PART 6

RETURNS AND PAYMENTS

Obligation to submit postal packet returns

^{F1}19.

Payments

^{F1}20.

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Record keeping

^{F1}22.

Assessments

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PROSPECTIVE

^{F1}PART 7

JOINT AND SEVERAL LIABILITY

Joint and several liability of marketplace operators of online marketplaces

^{F1}24.

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Assessments under regulation 24

^{F1}25.

Interest

^{F1}26.

PROSPECTIVE

^{F1}PART 8

DISCLOSURE OF REGISTRATION DETAILS

Disclosure of specified information

^{F1}27.

Specified information

^{F1}28.

PROSPECTIVE

^{F1}PART 9

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PROSPECTIVE

^{F1}PART 10

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

^{F1}30.

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