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STATUTORY INSTRUMENTS

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**2019 No. 91**

**EXITING THE EUROPEAN UNION  
TAXES AND DUTIES**

**The Value Added Tax and Excise Personal Reliefs  
(Special Visitors and Goods Permanently Imported)  
(Amendment) (EU Exit) Regulations 2019**

*Made - - - - 22nd January 2019*

*Laid before the House of*

*Commons - - - - 24th January 2019*

*Coming into force in accordance with regulation 1*

The Treasury make these Regulations in exercise of the powers conferred by section 51(1)(a) and (c), section 52(2) and section 56(1) of the Taxation (Cross-border Trade) Act 2018 (“the Act”)(1).

In accordance with section 51(1)(a) and (c) and section 56(1) of the Act, the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union and in consequence of the Act to make the following provision in relation to value added tax and excise duties.

In accordance with section 52(2) of the Act, the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union, for the following Regulations to come into force on such day as the Treasury may by regulations under section 52 of the Act appoint.

**Citation and Commencement**

1. These Regulations may be cited as the Value Added Tax and Excise Personal Reliefs (Special Visitors and Goods Permanently Imported) (Amendment) (EU Exit) Regulations 2019 and come into force on such day as the Treasury may by regulations under section 52 of the Taxation (Cross-border) Trade Act 2018 appoint.

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(1) 2018 c. 22; section 51 permits “the appropriate Minister” to make provision relating to value added tax and any excise duty and under section 51(4)(b) “the appropriate Minister” means the Treasury; section 56(1) permits “the appropriate Minister” to make provision in consequence of the Act and under section 56(5)(b) “the appropriate Minister” means the Treasury. Section 53 of the Act defines “excise duty”.

**Amendment of the Customs and Excise (Personal Reliefs for Special Visitors) Order 1992**

2. The Customs and Excise (Personal Reliefs for Special Visitors) Order 1992(2) is amended in accordance with regulations 3 to 7.

3.—(1) Article 2 is amended as follows.

(2) Omit the definition of “acquisition”.

(3) In the definition of “importation,” for “member States” substitute “United Kingdom”.

4. For article 14 substitute

“14. In this Part—

“entitled person” means any person who is neither a United Kingdom national nor a permanent resident of the United Kingdom and:

- (a) who enjoys any privilege or immunity by virtue of that person being –
  - (i) a diplomatic agent for the purposes of the Diplomatic Privileges Act 1964(3),
  - (ii) a senior officer of the Commonwealth Secretariat for the purposes of the Commonwealth Secretariat Act 1966(4),
  - (iii) a consular officer for the purposes of the Consular Relations Act 1968(5),
  - (iv) a representative or a person recognised as holding a rank equivalent to a diplomatic agent for the purposes of the International Organisations Act 1968(6), or
- (b) whose circumstances, at the time the duty or tax in respect of which relief is sought would otherwise become due, are such that had those circumstances existed immediately before exit day, that person would have enjoyed, under or by virtue of section 2 of the European Communities Act 1972, any privilege or immunity similar to those enjoyed under or by virtue of the enactments specified in paragraph (a) above by the persons therein specified.”

5. In article 16, omit “, other than the United Kingdom,”.

6. In article 20, omit “, acquires” and “, acquisition”.

7. In article 21, omit “acquisition or”.

**Amendment of the Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1992**

8. The Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1992(7) is amended in accordance with regulations 9 to 13.

9.—(1) Article 2 is amended as follows.

(2) Omit the definition of “third country”.

(3) At the appropriate places insert

(2) S.I. 1992/3156 amended by S.I. 2005/2114; there is another amending instrument but it is not relevant.

(3) 1964 c.81.

(4) 1966 c.10.

(5) 1968 c.18.

(6) 1968 c.48; section 4A was inserted by section 2 of the International Organisations Act 1981 (c. 9), section 5A was inserted by section 3 of the International Organisations Act 1981 and section 6 was extended by section 1 of the International Organisations Act 1981.

(7) S.I. 1992/3193, amended by S.I. 2006/3157, S.I. 2006/3158, S.I. 2011/1043.

““another country” means a country other than the United Kingdom” and  
““customs procedure” has the meaning given by section 3(3) of the Taxation (Cross-border  
Trade Act 2018(8).”.

**10.** In article 3(4), for “another” substitute “a different”.

**11.** In article 8(2), omit the words from “and includes,” to the end.

**12.** In article 14(3), for “EU customs duty” substitute “import duty, charged by provision made  
in accordance with or under Part 1 of the Taxation (Cross-border Trade) Act 2018”.

**13.** In articles 3(5), 4(a) and (b), 11(1)(a), 12, 13(1)(a), 14(1)(a), 16(1)(a), 17(b)(i) and (ii), 18(b),  
19(a), 21(1) and 21(1)(a)(ii), and in the headings to articles 18 and 21 and to Parts 4 and 5, for “a  
third country”, substitute “another country”.

*Mike Freer*

*Rebecca Harris*

Two of the Lords Commissioners of Her  
Majesty’s Treasury

22nd January 2019

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations are made in exercise of the powers in sections 51(1)(a) and (c), 52 and 56 of the Taxation (Cross-border Trade) Act 2018 (“TCTA”) in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union and in consequence of the TCTA. They are to come into force on such day as the Treasury by regulations appoint.

The Regulations make consequential amendments to the Customs and Excise (Personal Reliefs for Special Visitors) Order 1992 and the Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1992 to take account of changes made by the European Union (Withdrawal) Act 2018 and TCTA.

Regulations 3, 6 and 7 amend the Customs and Excise (Personal Reliefs for Special Visitors) Order 1992 to reflect the new tax and duty regimes provided for by TCTA, including the abolition of acquisition tax and the extension of import VAT to the importation of goods from EU member States. Regulation 4 amends the definition of “entitled person” for the purposes of the reliefs provided for in Part 6 of that Order, so that it includes a person whose circumstances are such that, had those circumstances existed immediately before exit day, the person would have enjoyed privileges or immunities of the type described in article 14(a) of the Order. Regulation 5 amends the Order to reflect the fact that the United Kingdom is to leave the European Union.

Regulations 9, 10 and 13 amend the Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1992 so that the provisions for the reliefs contained in that Order no longer make a distinction between member States of the European Union and other countries. Regulations 11 and 12 amend references to procedures and provisions relating to customs duties in line with TCTA’s imposition of import duty and the procedures associated with it.

This instrument will be covered by an overarching HMRC impact assessment (second edition) which will be published and available on the website at <https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal> .