

## SCHEDULES

### SCHEDULE 8

#### VAT AMENDMENTS CONNECTED WITH WITHDRAWAL FROM EU

##### PART 1

##### AMENDMENTS OF VALUE ADDED TAX ACT 1994

###### *Amendment of the Value Added Tax Act 1994*

13 For section 16 substitute—

###### **“16 Application of customs enactments**

- (1) The provision made by or under—
  - (a) the Customs and Excise Acts 1979 (as defined in the Management Act), and
  - (b) the other enactments for the time being having effect generally in relation to duties of customs and excise charged by reference to the importation of goods into the United Kingdom,apply (so far as relevant) in relation to any VAT chargeable on the importation of goods into the United Kingdom as they apply in relation to any duty of customs or excise.
- (2) The provision made by section 1(4) for VAT on the importation of goods to be charged and payable as if it were import duty is to be taken as applying, in relation to any VAT chargeable on the importation of the goods, the provision made by or under Part 1 of TCTA 2018.
- (3) The Commissioners may by regulations—
  - (a) provide for exceptions from the effect of subsection (1) or (2), or
  - (b) provide for the provision mentioned in subsection (1) or (2) to have effect with modifications specified in the regulations.
- (4) Subsections (1) and (2) do not apply so far as the context otherwise requires.
- (5) Regulations under section 105 of the Postal Services Act 2000 (which provides for the application of customs enactments to postal packets) may make special provision in relation to VAT.”