Taxation (Cross-border Trade) Act 2018 (c. 22)
SCHEDULE 8 – VAT amendments connected with withdrawal from EU
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S C H E D U L E S

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

28   (1) Section 29A (reduced rate) is amended as follows.

(2) In subsection (1)(b), omit "acquisition or".

(3) For subsection (2) substitute—

"(2) The reference in subsection (1) to an equivalent importation, in relation
to any supply that is of a description for the time being specified in
Schedule 7A, is a reference to any importation of any goods the supply of
which would be such a supply."

Commencement Information

I1   Sch. 8 para. 28 in force at 31.12.2020 by S.I. 2020/1642, **reg. 4(b)** (with reg. 7)

Changes to legislation:
There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxation (Cross-border Trade) Act 2018. Any changes that have already been made by the team appear in the content and are referenced with annotations.
View outstanding changes

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:
Whole provisions yet to be inserted into this Act (including any effects on those provisions):

– s. 13(1)(c) and word inserted by 2023 c. 30 Sch. 20 para. 1(2)(b)
– Sch. 7 para. 158(2)(e)(f) inserted by S.I. 2022/109 reg. 5(3)(c) (This amendment not applied to legislation.gov.uk. The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)