

Changes to legislation: Taxation (Cross-border Trade) Act 2018, PART 2 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 8

VAT AMENDMENTS CONNECTED WITH WITHDRAWAL FROM EU

PART 2

AMENDMENTS OF OTHER ENACTMENTS

Diplomatic Privileges Act 1964

- 100 In section 2 of the Diplomatic Privileges Act 1964 (application of Vienna Convention), in subsection (5A)—
- (a) for “10 or 15” substitute “ 1(1)(c) ”, and
 - (b) for “(acquisitions from other member States and importations from outside the European Union)” substitute “ (imposition of charge to value added tax on imported goods) ”.

Commencement Information

- I1** Sch. 8 para. 100 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

Commonwealth Secretariat Act 1966

- 101 In paragraph 10 of the Schedule to the Commonwealth Secretariat Act 1966 (immunities and privileges), in sub-paragraph (1A)—
- (a) for “10 or 15” substitute “ 1(1)(c) ”, and
 - (b) for “(acquisitions from other member States and importations from outside the European Union)” substitute “ (imposition of charge to value added tax on imported goods) ”.

Commencement Information

- I2** Sch. 8 para. 101 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

Consular Relations Act 1968

- 102 (1) The Consular Relations Act 1968 is amended as follows.
- (2) In section 1 (application of Vienna Convention), in subsection (8A)—
- (a) for “10 or 15” substitute “ 1(1)(c) ”, and

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- (b) for “(acquisitions from other member States and importations from outside the European Union)” substitute “ (imposition of charge to value added tax on imported goods) ”.
- (3) In section 8 (refund of customs duty on hydrocarbon oils), in subsection (1), omit “or acquisition from another member State”.

Commencement Information

I3 Sch. 8 para. 102 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

International Organisations Act 1968

- 103 In paragraph 19 of Schedule 1 to the International Organisations Act 1968 (privileges and immunities), in sub-paragraph (c)—
- (a) for “10 or 15” substitute “ 1(1)(c) ”, and
 - (b) for “(acquisitions from other member States and importations from outside the European Union)” substitute “ (imposition of charge to value added tax on imported goods) ”.

Commencement Information

I4 Sch. 8 para. 103 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

Diplomatic and other Privileges Act 1971

- 104 In section 1 of the Diplomatic and other Privileges Act 1971 (refund of customs duties on hydrocarbon oil used for diplomatic or Commonwealth Secretariat purposes), in subsection (5)—
- (a) for “10 or 15” substitute “ 1(1)(c) ”, and
 - (b) for “(acquisitions from other member States and importations from outside the European Union)” substitute “ (imposition of charge to value added tax on imported goods) ”.

Commencement Information

I5 Sch. 8 para. 104 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

Customs and Excise Duties (General Reliefs) Act 1979

- 105 In section 13 of the Customs and Excise Duties (General Reliefs) Act 1979 (power to provide, in relation to persons entering the United Kingdom, for reliefs from duty and value added tax and for simplified computation of duty and tax), in subsection (4), in the definition of “ value added tax ”, omit the words from “from places outside” to the end.

Commencement Information

I6 Sch. 8 para. 105 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

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Finance Act 1994

- 106 In the Finance Act 1994, in Schedule 5 (decisions subject to review and appeal), in paragraph 9B, for “third country goods” substitute “imported goods”.

Commencement Information

- I7** Sch. 8 para. 106 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

Vehicle Excise and Registration Act 1994

- 107 In section 8 of the Vehicle Excise and Registration Act 1994 (vehicles removed into UK), in subsection (2)—
- (a) for paragraph (a) substitute—
 - “(a) that any value added tax charged on any supply involving the removal of the vehicle into the United Kingdom has been or will be paid or remitted,”
 - (b) in paragraph (b), omit “from a place outside the member States”, and
 - (c) in paragraph (c), omit “acquisition or”.

Commencement Information

- I8** Sch. 8 para. 107 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

Finance Act 2003

- 108 The Finance Act 2003 is amended as follows.

Commencement Information

- I9** Sch. 8 para. 108 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

- 109 In section 24 (taxes and duties on importation and exportation: penalties), in subsection (3), in the definition of “import VAT”, for “from places outside the member States” substitute “into the United Kingdom”.

Commencement Information

- I10** Sch. 8 para. 109 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

- 110 In section 26 (penalty for contravention of relevant rule), in subsection (8), omit paragraph (d).

Commencement Information

- I11** Sch. 8 para. 110 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

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Finance Act 2007

- 111 (1) Paragraph 1 of Schedule 24 to the Finance Act 2007 (penalties for errors) is amended as follows.
- (2) In the table, omit the third entry relating to VAT (return under a special scheme).
- (3) Omit sub-paragraphs (4A) to (4C).

Commencement Information

I12 Sch. 8 para. 111 in force at 31.12.2020 by [S.I. 2020/1642](#), **reg. 4(b)** (with [reg. 7](#))

Finance Act 2008

- 112 The Finance Act 2008 is amended as follows.

Commencement Information

I13 Sch. 8 para. 112 in force at 31.12.2020 by [S.I. 2020/1642](#), **reg. 4(b)** (with [reg. 7](#))

- 113 (1) Schedule 36 (information and inspection powers) is amended as follows.
- (2) In paragraph 11—
- (a) in sub-paragraph (1), omit paragraph (b) (but not the “or” at the end of that paragraph), and
 - (b) in sub-paragraph (2), in paragraph (c), omit the words from “, the acquisition” to “acquisitions”.
- (3) In paragraph 34—
- (a) in sub-paragraph (1)—
 - (i) omit paragraph (b) (but not the “or” at the end of that paragraph), and
 - (ii) in paragraph (c), omit “from a place outside the member States”, and
 - (b) in sub-paragraph (4), omit “, 11”.
- (4) In paragraph 63, in sub-paragraph (3), omit paragraph (b) (but not the “and” at the end of that paragraph).

Commencement Information

I14 Sch. 8 para. 113 in force at 31.12.2020 by [S.I. 2020/1642](#), **reg. 4(b)** (with [reg. 7](#))

- 114 (1) Schedule 41 (penalties: failure to notify and certain VAT and excise wrongdoing) is amended as follows.
- (2) In paragraph 1, in the table—
- (a) omit the [^{F1}third] entry relating to Value Added Tax (obligation to notify under Schedule 2 to the Value Added Tax Act 1994),
 - (b) omit the [^{F2}fourth] entry relating to Value Added Tax (obligations to notify under Schedule 3 to the Value Added Tax Act 1994), and

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- (c) omit the [^{F3}sixth] entry relating to Value Added Tax (obligation to notify under regulations made under paragraph 2(4) of Schedule 11 to the Value Added Tax Act 1994).

(3) In paragraph 7—

- (a) omit sub-paragraph (5),
(b) in sub-paragraph (6)—
 (i) for “any other” substitute “ a ”, and
 (ii) omit “, but subject to sub-paragraph (8)”,
(c) in sub-paragraph (7), in paragraph (a), omit “, paragraph 8(2) of Schedule 3 to that Act”, and
(d) omit sub-paragraph (8).

Textual Amendments

- F1** Word in Sch. 8 para. 114(2)(a) substituted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), [Sch. 2 para. 10\(4\)\(a\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, reg. 9
- F2** Word in Sch. 8 para. 114(2)(b) substituted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), [Sch. 2 para. 10\(4\)\(b\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, reg. 9
- F3** Word in Sch. 8 para. 114(2)(c) substituted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), [Sch. 2 para. 10\(4\)\(c\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, reg. 9

Commencement Information

- I15** Sch. 8 para. 114 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

Finance Act 2009

- 115 The Finance Act 2009 is amended as follows.

Commencement Information

- I16** Sch. 8 para. 115 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

- 116 In section 101 (late payment interest on sums due to HMRC), omit subsections (10) and (11).

Commencement Information

- I17** Sch. 8 para. 116 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

- 117 In section 108 (suspension of penalties during currency of agreement for deferred payment), in the table in subsection (5), in the entry relating to value added tax, omit “ or under paragraph 16F of Schedule 3B, or paragraph 26 of Schedule 3BA, to that Act ”.

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Commencement Information

118 Sch. 8 para. 117 in force at 31.12.2020 by [S.I. 2020/1642](#), **reg. 4(b)** (with [reg. 7](#))

118 (1) Schedule 55 (penalty for failure to make returns etc) is amended as follows.

(2) In paragraph 1—

- (a) in sub-paragraph (4), in the definition of “filing date”, omit “(or, in the case of a return mentioned in item 7AA or 7AB of the Table, to the tax authorities to whom the return is required to be delivered)”, and
- (b) in the table, omit items 7AA and 7AB (returns relating to Schedules 3BA and 3B to the Value Added Tax Act 1994).

(3) In paragraph 13A, in sub-paragraph (1), for “7A to 7B” substitute “7A, 7B”.

Commencement Information

119 Sch. 8 para. 118 in force at 31.12.2020 by [S.I. 2020/1642](#), **reg. 4(b)** (with [reg. 7](#))

119 In paragraph 1 of Schedule 56 (penalty for failure to make payments on time), in the table—

- (a) omit items 6BA and 6BB (amounts payable under returns relating to Schedules 3B and 3BA to the Value Added Tax Act 1994), and
- (b) omit items 13AA and 13AB (amounts assessed under section 73(1) of the Value Added Tax Act 1994 by virtue of Schedules 3B and 3BA of that Act).

Commencement Information

120 Sch. 8 para. 119 in force at 31.12.2020 by [S.I. 2020/1642](#), **reg. 4(b)** (with [reg. 7](#))

Finance Act 2011

120 In paragraph 45 of Schedule 23 to the Finance Act 2011 (power to obtain data: meaning of “tax”), in sub-paragraph (3), omit paragraph (b) (together with the “and” before that paragraph).

Commencement Information

121 Sch. 8 para. 120 in force at 31.12.2020 by [S.I. 2020/1642](#), **reg. 4(b)** (with [reg. 7](#))

Finance Act 2016

121 In Schedule 18 to the Finance Act 2016 (serial tax avoidance)—

- (a) in paragraph 5(4)—
 - (i) omit paragraph (b) (but not the “and” at the end of the paragraph), and
 - (ii) in paragraph (c), omit “from a place outside the member States”,
- (b) in paragraph 6(2)—

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- (i) omit paragraph (b) (but not the “and” at the end of the paragraph),
and
- (ii) in paragraph (c), omit “from a place outside the member States”,
and
- (c) in paragraph 36(8)—
 - (i) omit paragraph (b), and
 - (ii) in paragraph (c), omit “from a place outside the member States”.

Commencement Information

I22 Sch. 8 para. 121 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

Finance (No. 2) Act 2017

122 The Finance (No. 2) Act 2017 is amended as follows.

Commencement Information

I23 Sch. 8 para. 122 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

- 123 (1) Section 48 (carrying on a third country goods fulfilment business) is amended as follows.
- (2) In subsection (1)—
 - (a) in the opening words, for “a third country goods” substitute “an imported goods”,
 - (b) in paragraph (a)—
 - (i) for “third country goods” substitute “imported goods”, and
 - (ii) for “established in a Member State” substitute “UK-established”,
and
 - (c) in paragraph (b)—
 - (i) for “third country goods” substitute “imported goods”, and
 - (ii) for “established in a Member State” substitute “UK-established”.
 - (3) In subsection (3), for “a third country goods” substitute “an imported goods”.
 - (4) For subsections (4) and (5) substitute—

“(4) Goods are “imported goods” if they have been imported into the United Kingdom for the purposes of VATA 1994 (as to which, see section 15).

(5) A person is “UK-established” if the person's business establishment is in the United Kingdom as determined for the purposes of section 9 of VATA 1994.”
 - (5) In the heading, for “a third country goods” substitute “an imported goods”.

Commencement Information

I24 Sch. 8 para. 123 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

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- 124 In section 49 (requirement for approval), in subsections (1) to (3) and (5), for “a third country goods” substitute “an imported goods”.

Commencement Information

I25 Sch. 8 para. 124 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

- 125 In section 50 (register of approved persons), in subsection (3), for “a third country goods” substitute “an imported goods”.

Commencement Information

I26 Sch. 8 para. 125 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

- 126 In section 51 (regulations relating to approval, registration etc), in subsection (1) (d), for “a third country goods” substitute “an imported goods”.

Commencement Information

I27 Sch. 8 para. 126 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

- 127 In section 53 (offence), in subsections (1)(a) and (2)(a), for “a third country goods” substitute “an imported goods”.

Commencement Information

I28 Sch. 8 para. 127 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

- 128 In section 54 (forfeiture), in subsections (1)(a) and (2)(b), for “a third country goods” substitute “an imported goods”.

Commencement Information

I29 Sch. 8 para. 128 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

- 129 In section 55 (penalties), in subsection (1), for “a third country goods” substitute “an imported goods”.

Commencement Information

I30 Sch. 8 para. 129 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

- 130 (1) Schedule 13 (third country goods fulfilment businesses: penalty) is amended as follows.

(2) In paragraph 1(1)(a), for “a third country goods” substitute “an imported goods”.

(3) In the heading of the Schedule, for “Third country goods” substitute “Imported goods”.

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Commencement Information

I31 Sch. 8 para. 130 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

- 131 In Schedule 17 (disclosure of tax avoidance schemes: VAT and other indirect taxes), in paragraph 6—
- (a) in sub-paragraph (3)—
 - (i) omit paragraph (b), and
 - (ii) in paragraph (c), omit “from a place outside the member States”, and
 - (b) in sub-paragraph (5)—
 - (i) omit paragraph (b), and
 - (ii) in paragraph (c), omit “from a place outside the member States”.

Commencement Information

I32 Sch. 8 para. 131 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

Consequential repeals

- 132 In consequence of the amendments made by the other provisions of this Schedule, the following are repealed or revoked—
- (a) in the Finance Act 1996, paragraphs 3, 4, 6, 7, 14 and 15 of Schedule 3,
 - (b) in the Postal Services Act 2000, paragraph 22 of Schedule 8,
 - (c) in the Finance Act 2001, section 100(2) and paragraph 4(4) and (5) of Schedule 31,
 - (d) in the Finance Act 2002, section 25,
 - (e) in the Finance Act 2003, section 23 and Schedule 2,
 - (f) in the Finance Act 2006, section 19(3) and (4),
 - (g) in the Finance Act 2009, section 78,
 - (h) in the Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, paragraph 227 of Schedule 1,
 - (i) in the Corporation Tax Act 2010, paragraph 285(c) of Schedule 1,
 - (j) in the Finance Act 2012—
 - (i) paragraphs 14, 15 and 17 of Schedule 28, and
 - (ii) paragraphs 2(2), 9, 10 and 12(3), (6) and (7) of Schedule 29,
 - ^{F4}(k)
 - (l) in the Finance Act 2014, sections 103 and 104(4) and Schedule 22,
 - (m) in the Bankruptcy (Scotland) Act 2016 (Consequential Provisions and Modifications) Order 2016, paragraph 12(3) and (8) of Schedule 1,
 - (n) in the Finance Act 2016, section 123(12), and
 - (o) in the Value Added Tax (Increase of Registration Limits) Order 2017, article 4.

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Textual Amendments

- F4** Sch. 8 para. 132(k) omitted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by virtue of [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), [Sch. 2 para. 10\(5\)](#) (with [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 9

Commencement Information

- I33** Sch. 8 para. 132 in force at 31.12.2020 by [S.I. 2020/1642](#), [reg. 4\(b\)](#) (with [reg. 7](#))

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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.)