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STATUTORY INSTRUMENTS

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**2018 No. 1376**

**EXITING THE EUROPEAN UNION  
VALUE ADDED TAX**

**The Value Added Tax (Postal Packets and  
Amendment) (EU Exit) Regulations 2018 (revoked)<sup>F1</sup>**

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

**THE VALUE ADDED TAX (POSTAL PACKETS AND  
AMENDMENT) (EU EXIT) REGULATIONS 2018 (REVOKED)**

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PART 1

PRELIMINARY

1. Citation and commencement
2. Definitions
3. Qualifying importations and excepted importations
4. Requirement, direction, demand, notice or permission

PART 2

LIABILITY FOR IMPORT VAT

5. Disapplication of VATA 1994 and TCTA 2018
6. Liability for qualifying importations

PART 3

REGISTRATION

7. The register
8. Requirement to register

**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)

9. Notification of requirement to register
10. Application to be registered
11. Refusal to register supplier
12. Notification or application for registration generally
13. Cancellation of registration

#### PART 4

#### PENALTY

14. Penalty for failure to register
15. Reasonable excuse
16. Assessment of penalties
17. Enforcement of penalties

#### PART 5

#### UNIQUE REGISTRATION IDENTIFIER

18. Requirement to display unique registration identifier

#### PART 6

#### RETURNS AND PAYMENTS

19. Obligation to submit postal packet returns
20. Payments
21. Correction of errors
22. Record keeping
23. Assessments

#### PART 7

#### JOINT AND SEVERAL LIABILITY

24. Joint and several liability of marketplace operators of online marketplaces
25. Assessments under regulation 24
26. Interest

#### PART 8

#### DISCLOSURE OF REGISTRATION DETAILS

27. Disclosure of specified information
28. Specified information

#### PART 9

#### APPEALS

29. Right of appeal

#### PART 10

#### AMENDMENTS

30. Amendment of the Value Added Tax (Imported Goods) Relief Order 1984
31. In Group 8 of Schedule 2, omit Item 8 and...  
Signature  
Explanatory Note

**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).