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STATUTORY INSTRUMENTS

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**2019 No. 105**

**The Taxation (Cross-border Trade) Act 2018 (Value Added Tax Transitional Provisions) (EU Exit) Regulations 2019**

**Transitional provisions etc**

5. Any reference to a section 55A statement in—
- (a) section 65 of VATA 1994 (inaccuracies in section 55A statement), or
  - (b) section 66 of VATA 1994 (failure to submit section 55A statement)(1),

is to be read after exit day as including a reference to a statement which in accordance with regulations under paragraph 2(3) of Schedule 11 to VATA 1994 was required to be submitted before exit day.

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(1) Sections 65 and 66 were amended by section 19(3) and (4) of the Finance Act 2006 (c. 25). Section 66 was amended by paragraph 13 of Schedule 1 to S.I. 2009/571. These sections were amended by paragraphs 59 and 60, Part 1 of Schedule 8 to the Taxation (Cross-border Trade) Act (c. 22). Under section 57(3) of that Act those amendments will come into force on such day as the Treasury may by regulations appoint. No such regulations have been made at the time these Regulations are made, but the same day will be appointed for the coming into force of those amendments and the coming into force of regulation 5 of these Regulations.