
STATUTORY INSTRUMENTS

2019 No. 1214

**EXITING THE EUROPEAN UNION
VALUE ADDED TAX
CUSTOMS**

The Value Added Tax (Miscellaneous Amendments and
Transitional Provisions) (EU Exit) Regulations 2019

*Made - - - - 4th September 2019
Laid before the House of
Commons - - 5th September 2019
Coming into force in accordance with regulation 1*

**THE VALUE ADDED TAX (MISCELLANEOUS
AMENDMENTS AND TRANSITIONAL
PROVISIONS) (EU EXIT) REGULATIONS 2019**

PART 1

Preliminary

1. Citation and commencement

PART 2

Amendment of primary legislation relating to value added tax

2. Amendment of Schedule 9 to the Value Added Tax Act 1994 (exemptions)

PART 3

Amendment of secondary legislation relating to value added tax

3. Amendment of the Value Added Tax (Miscellaneous Amendments, Revocation and Transitional Provisions) (EU Exit) Regulations 2019

Status: This is the original version (as it was originally made).

PART 4

Transitional provisions in relation to value added tax

4. Transitional provision for electronic, telecommunication and broadcasting services; non-union and union schemes
5. Transitional provision for repayments to Community traders

PART 5

Fulfilment Businesses

CHAPTER 1

Preliminary

6. Interpretation and effect

CHAPTER 2

Amendments

7. Amendment of the 2018 Regulations

CHAPTER 3

Approval to carry on third country goods fulfilment business deemed to be approval to carry on imported goods fulfilment business

8. Approvals accepted before exit day
9. Applications in process at exit day

CHAPTER 4

Transitional provisions for persons who before exit day were not carrying on a “third country goods fulfilment business” but who, as a result of amendments made by paragraph 123 of Schedule 8 to the Taxation (Cross-border Trade) Act 2018 to section 48 of the 2017 Act, are carrying on “an imported goods fulfilment business” at exit day or commence doing so during the 9 month period following exit day

10. Interpretation of this Chapter
 11. Application
 12. Modification of regulation 4 of the 2018 Regulations (applications for approval and to vary an approval)
 13. Penalty assessment for failure to comply with the time limits in regulation 12 above
 14. Suspension of Commissioners’ power to assess penalties under regulation 14(1)(b) and (c), (2) and (3) of the 2018 Regulations until on or after the expiry of the second period
 15. Transitional provision in relation to sections 53 to 55 of, and Schedule 13 to, the 2017 Act
- Signature
Explanatory Note