
STATUTORY INSTRUMENTS

2019 No. 408

**EXITING THE EUROPEAN UNION
VALUE ADDED TAX**

**The Value Added Tax (Input Tax) (Specified
Supplies) (EU Exit) (No. 2) Regulations 2019**

Made - - - - 28th February 2019
Laid before the House of
Commons - - - - 1st March 2019
Coming into force in accordance with regulation 1

The Treasury make the following Regulations in exercise of the powers conferred by sections 51(1)(a) and 52(2) of the Taxation (Cross-border Trade) Act 2018⁽¹⁾.

In accordance with section 51(1)(a) of the Taxation (Cross-border Trade) Act 2018, the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU to make the following provisions in relation to value added tax.

The Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU for the following Regulations to come into force on such day or days as the Treasury may by regulations under section 52 of the Taxation (Cross-border Trade) 2018 Act appoint.

(1) 2018 c. 22; section 51(1)(a) permits “the appropriate Minister” to make provision relating to value added tax and under section 51(4)(b) “the appropriate Minister” means the Treasury.