
STATUTORY INSTRUMENTS

2019 No. 513

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

PART 3

Amendment of the Fulfilment Businesses Regulations 2018 and
transitional provisions for legislation relating to fulfilment businesses

**Transitional provision in relation to sections 53 to 55 of, and Schedule 13 to, the Finance
(No. 2) Act 2017**

14. Where Part 6 of the Fulfilment Businesses Regulations 2018 applies, the provisions of sections 53 to 55 of, and Schedule 13 to, the Finance (No. 2) Act 2017 apply only in relation to contraventions taking place on or after 1st January 2020.