
STATUTORY INSTRUMENTS

2019 No. 59

EXITING THE EUROPEAN UNION VALUE ADDED TAX

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

Made - - - - 21st January 2019

Laid before the House of

Commons - - - - 22nd January 2019

Coming into force in accordance with regulation 1

The Treasury make these Regulations in exercise of the powers conferred by sections 51(1)(a), 52(2) and 56(1) of the Taxation (Cross-border Trade) Act 2018 ^{F1}.

The Treasury consider it appropriate in consequence of the Taxation (Cross-border Trade) Act 2018 and in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union, to make the following provision in relation to value added tax.

In accordance with section 52(2) of that Act, the Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union, for the following Regulations to come into force on such day or days as the Treasury may by regulations under that section appoint.

F1 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; [section 56\(1\)](#) permits “the appropriate Minister” to make provision in consequence of the Act and under section 56(5)(b) “the appropriate Minister” means the Treasury.

PART 1

Preliminary

Citation and commencement

1. These Regulations may be cited as the Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019 and come into force on such day or days as the Treasury may by regulations under section 52 of the Taxation (Cross-border Trade) Act 2018 appoint.

Status: Point in time view as at 31/12/2020. This version of this Instrument contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019. (See end of Document for details)

Commencement Information

- I1** Reg. 1 not in force at made date, see [reg. 1](#)
I2 [Reg. 1](#) in force at 31.12.2020 by [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)

PART 2

Amendment of secondary legislation relating to value added tax

PROSPECTIVE

Amendment of the Value Added Tax (Terminal Markets) Order 1973

F2.

- F2** Reg. 2 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), [regs. 1, 104\(4\)](#) (with [regs. 109-131](#)); [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)

Amendment of the Value Added Tax (Imported Goods) Relief Order 1984

- 3.—**(1) The Value Added Tax (Imported Goods) Relief Order 1984 ^{F3} is amended as follows.
- (2) In article 2—
- (a) in paragraph (1)—
- (i) in the definitions of “abroad”, “exported” and “sent” for “the member States”, in each place it occurs, substitute “the United Kingdom”;
- (ii) after the definition of “exported” insert—
- [^{F4}“importation” is to be interpreted in accordance with the provisions of the Value Added Tax Act 1994;”];
- (iii) omit the definition of “third country”;
- (b) for paragraph (2) substitute—
- “(2) In this Order, references to a heading or sub-heading are references to a heading or sub-heading of the customs tariff (within the meaning of the Taxation (Cross-border Trade) Act 2018) code.”;
- (c) omit paragraphs (4) and (5).
- (3) In article 3, in paragraph (2) omit “from a place outside or within the member States”.
- (4) In Schedule 2—
- (a) in Group 3, in Item 3 for “in a third country” substitute “abroad”;
- (b) in Group 5—
- (i) in Item 3 omit “from a place outside the member States”;
- (ii) for Note (2) substitute—
- “(2) Item 3 applies only to the extent that conditions for the equivalent import duty relief are met.”;

- (c) in Group 6—
 - (i) in Items 4 and 5 for “one or more member States”, in both places it occurs, substitute “ the United Kingdom ”;
 - (ii) in Note (5) for “the Commission of the European Union” substitute “ HM Treasury ”;
- (d) in Group 7, in Note (2) omit “third”.

- F3** [S.I. 1984/746](#); relevant amending instruments are [S.I. 1987/2108](#), 1988/2212, 1992/3120 and 2011/1043.
- F4** Words in reg. 3(2)(a)(ii) substituted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(2)** (with regs. 109-131); [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Commencement Information

- I3** Reg. 3 not in force at made date, see reg. 1
- I4** Reg. 3 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Amendment of the Value Added Tax (Small Non-Commercial Consignments) Relief Order 1986

4.—(1) The Value Added Tax (Small Non-Commercial Consignments) Relief Order 1986 ^{F5} is amended as follows.

- (2) In article 3(1) omit “from a place outside the member States”.

- F5** [S.I. 1986/939](#), as amended by [S.I. 1992/3118](#); there are other amending instruments but none is relevant.

Commencement Information

- I5** Reg. 4 not in force at made date, see reg. 1
- I6** Reg. 4 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Amendment of the Value Added Tax (Cars) Order 1992

5.—(1) The Value Added Tax (Cars) Order 1992 ^{F6} is amended as follows.

- (2) In article 4—
 - (a) in paragraph (1)—
 - ^{F7}(i)
 - (ii) in sub-paragraph (f) omit “acquired from another member State or”;
 - (b) in paragraphs (1A) and (1B) omit “, acquisition” in both places;
 - ^{F8}(c)
- (3) In article 5—
 - (a) in paragraph (1)(c) omit “or acquired from another member State”;
 - (b) in paragraph (2) omit “or acquisition”;
 - (c) in paragraph (3)(b)—
 - (i) omit “or acquired from another member State”;
 - (ii) for “, importation or acquisition from another member State” substitute “ or importation ”.

Status: Point in time view as at 31/12/2020. This version of this Instrument contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019. (See end of Document for details)

(4) In article 8, in paragraph (2)(b) omit “or a corresponding provision of the law of another member State”.

- F6** [S.I. 1992/3122](#); relevant amending instruments are [S.I. 1995/1269](#), 1995/1667, 1997/1615, 1998/759, 1999/2832, 2001/3754, 2002/1502 and 2006/874.
- F7** Reg. 5(2)(a)(i) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); [S.I. 2020/1641](#), reg. 2, Sch.
- F8** Reg. 5(2)(c) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); [S.I. 2020/1641](#), reg. 2, Sch.

Commencement Information

- I7** Reg. 5 not in force at made date, see reg. 1
- I8** Reg. 5 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, Sch.

Amendment of the Value Added Tax (Imported Gold) Relief Order 1992

6.—(1) The Value Added Tax (Imported Gold) Relief Order 1992 ^{F9} is amended as follows.

(2) In article 2 omit “from a place outside the Member States”.

- F9** [S.I. 1992/3124](#).

Commencement Information

- I9** Reg. 6 not in force at made date, see reg. 1
- I10** Reg. 6 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, Sch.

Amendment of the Value Added Tax (Supply of Temporarily Imported Goods) Order 1992

7.—(1) The Value Added Tax (Supply of Temporarily Imported Goods) Order 1992 ^{F10} is amended as follows.

(2) In article 2—

(a) in paragraph (1)—

(i) in the words before sub-paragraph (a), for “temporary importation arrangements” substitute “a temporary admission procedure”;

(ii) for sub-paragraph (a) substitute—

“(a) the conditions for getting full relief from import duty under regulation 40 of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 ^{F11} continue to be met; and”;

(iii) in sub-paragraph (b), for “member States” substitute “United Kingdom”;

(b) for paragraph (2), substitute—

“(2) “Goods held under a temporary admission procedure” means goods declared for a temporary admission procedure under Part 1 of the Taxation (Cross-border Trade) Act 2018, for which full relief from a liability to import duty is to be given under regulation 40 of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018.”.

- F10** [S.I. 1992/3130](#).

F11 [S.I. 2018/1249](#).

Commencement Information

I11 Reg. 7 not in force at made date, see reg. 1

I12 Reg. 7 in force at 31.12.2020 by [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)

Amendment of the Value Added Tax (Input Tax) Order 1992

8.—(1) The Value Added Tax (Input Tax) Order 1992 ^{F12} is amended as follows.

(2) In article 2—

- (a) in the definition of “motor dealer” omit “or acquiring from another member State”;
- (b) in the definition of “stock in trade”—
 - (i) in paragraph (a) omit “or acquired from another member State”;
 - (ii) in paragraph (b)(ii) omit “, acquisition from another member State”.

(3) In article 4—

- (a) in paragraph (1)—
 - (i) omit sub-paragraph (b), but not the final “or”;
 - (ii) in the words after sub-paragraph (c) omit “or acquired from another member State”;
- (b) in paragraph (3)—
 - (i) in the words before sub-paragraph (a) omit “, acquisition from another member State”;
 - (ii) in sub-paragraph (a) omit “or by virtue of a corresponding provision of the law of another member State”;
 - (iii) in sub-paragraph (c) omit “, or acquired from another member State by him from”;
- (c) in paragraph (4), in the words before sub-paragraph (a) omit “or an acquisition”.

(4) In article 5, in paragraph (1) omit “or on any goods acquired by a taxable person.”.

(5) In article 6 omit “, acquisition”.

(6) In article 7—

- (a) in paragraph (1) omit sub-paragraph (b), but not the final “or”;
- (b) in paragraph (2), in sub-paragraph (a)(ii) omit “or acquired from another member State”;
- (c) in paragraph (2A), in sub-paragraph (a)—
 - (i) omit “, acquired from another member State,”;
 - (ii) omit “, acquisition”;
- (d) in paragraph (2B), in sub-paragraph (b)—
 - (i) omit “or acquired from another member State”;
 - (ii) omit “, acquisition”;
- (e) in paragraph (2C)—
 - (i) omit “, acquired from another member State”;
 - (ii) omit “acquired or”;
- (f) in paragraph (2E), in the words before sub-paragraph (a) omit “, acquisition”;
- (g) in paragraph (2F), in the words before sub-paragraph (a) omit “or acquired”.

Status: Point in time view as at 31/12/2020. This version of this Instrument contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019. (See end of Document for details)

F12 [S.I. 1992/3222](#), amended by [S.I. 1995/281](#), 1995/1267, 1995/1666, 1998/2767, 1999/2930, 1999/3118, 2009/217 and 2011/1071.

Commencement Information

I13 Reg. 8 not in force at made date, see reg. 1

I14 Reg. 8 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Amendment of the Value Added Tax (Payments on Account) Order 1993

9.—(1) The Value Added Tax (Payments on Account) Order 1993 ^{F13} is amended as follows.

^{F14}(2)

(3) In the heading of article 2A omit “intra-community”.

F13 [S.I. 1993/2001](#), amended by [S.I. 1995/291](#), 1996/1196, 2007/1420 and 2011/21.

F14 Reg. 9(2) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020](#) ([S.I. 2020/1545](#)), regs. 1, [104\(4\)](#) (with regs. 109-131); [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Commencement Information

I15 Reg. 9 not in force at made date, see reg. 1

I16 Reg. 9 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Amendment of the Value Added Tax (Treatment of Transactions) Order 1995

10.—(1) The Value Added Tax (Treatment of Transactions) Order 1995 ^{F15} is amended as follows.

(2) In article 3—

(a) in paragraph (1)(a) and (b), for “from a place outside the member States”, in both places it occurs, substitute “ into the United Kingdom ”;

^{F16}(b)

(3) In article 4—

(a) in paragraph (1)(b), for “from a place outside the member States” substitute “ into the United Kingdom ”;

^{F17}(b)

F15 [S.I. 1995/958](#), amended by [S.I. 1999/3119](#) and 2006/2187.

F16 Reg. 10(2)(b) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020](#) ([S.I. 2020/1545](#)), regs. 1, [104\(4\)](#) (with regs. 109-131); [S.I. 2020/1641](#), reg. 2, [Sch.](#)

F17 Reg. 10(3)(b) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020](#) ([S.I. 2020/1545](#)), regs. 1, [104\(4\)](#) (with regs. 109-131); [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Commencement Information

I17 Reg. 10 not in force at made date, see reg. 1

I18 Reg. 10 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

PROSPECTIVE

Amendment of the Value Added Tax (Special Provisions) Order 1995

^{F18}**11.**

F18 Reg. 11 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Amendment of the Value Added Tax Regulations 1995

12. The Value Added Tax Regulations 1995 ^{F19} are amended as follows.

F19 [S.I. 1995/2518](#); relevant amending instruments are [S.I. 1996/1250](#), 1997/1086, 1997/2887, 1998/59, 1999/438, 1999/3029, 1999/3114, 2000/258, 2000/794, 2001/1149, 2002/1074, 2002/1142, 2002/3027, 2003/1114, 2003/1485, 2003/2096, 2003/3220, 2004/1082, 2004/1675, 2004/3140, 2005/762, 2005/2231, 2006/3292, 2007/313, 2007/768, 2007/1418, 2007/2085, 2007/3099, 2009/586, 2009/820, 2009/2978, 2009/3241, 2010/559, 2010/2240, 2010/2940, 2010/3022, 2011/1043, 2011/2085, 2012/1899, 2012/2951, 2013/701, 2014/548, 2014/1497, 2014/2430, 2015/1978 and 2018/261; there are other amending instruments which are not relevant.

Commencement Information

I19 Reg. 12 not in force at made date, see reg. 1

I20 Reg. 12 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, Sch.

PROSPECTIVE

Part 1 (preliminary)

^{F20}**13.**

F20 Reg. 13 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

Part 2 (registration and provisions for special cases)

^{F21}**14.**

F21 Reg. 14 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Status: Point in time view as at 31/12/2020. This version of this Instrument contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019. (See end of Document for details)

PROSPECTIVE

F22 15.

F22 Reg. 15 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F23 16.

F23 Reg. 16 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

Part 3 (VAT invoices and other invoicing requirements)

F24 17.

F24 Reg. 17 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F25 18.

F25 Reg. 18 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F26 19.

Status: Point in time view as at 31/12/2020. This version of this Instrument contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019. (See end of Document for details)

F26 Reg. 19 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F27²⁰.

F27 Reg. 20 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F28²¹.

F28 Reg. 21 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F29²².

F29 Reg. 22 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F30²³.

F30 Reg. 23 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Status: Point in time view as at 31/12/2020. This version of this Instrument contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019. (See end of Document for details)

PROSPECTIVE

F31 24.

F31 Reg. 24 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

Part 4 (EC sales statements)

F32 25.

F32 Reg. 25 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Part 4A (reverse charge sales statements)

26. In regulation 23A, in the definition of “relevant supply” omit “intra-community”.

Commencement Information

I21 Reg. 26 not in force at made date, see reg. 1

I22 Reg. 26 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, Sch.

PROSPECTIVE

Part 5 (accounting, payment and records)

F33 27.

F33 Reg. 27 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F34 28.

F34 Reg. 28 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F35²⁹.

F35 Reg. 29 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F36³⁰.

F36 Reg. 30 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F37³¹.

F37 Reg. 31 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

32. In regulation 31A(2), for “15,000 euro” substitute “ £13,000 ”.

Commencement Information

I23 Reg. 32 not in force at made date, see reg. 1

I24 Reg. 32 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, Sch.

PROSPECTIVE

F38³³.

Status: Point in time view as at 31/12/2020. This version of this Instrument contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019. (See end of Document for details)

- F38** Reg. 33 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F39 **34.**

- F39** Reg. 34 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F40 **35.**

- F40** Reg. 35 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F41 **36.**

- F41** Reg. 36 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

37. In the heading of regulation 38A omit “intra-community”.

Commencement Information

I25 Reg. 37 not in force at made date, see reg. 1

I26 Reg. 37 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, Sch.

PROSPECTIVE

F42 **38.**

- F42** Reg. 38 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F43 **39.**

- F43** Reg. 39 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Part 5A (reimbursement arrangements)

40. In regulation 43A, in the definition of “claim” omit paragraph (b) and the preceding “or”.

Commencement Information

I27 Reg. 40 not in force at made date, see reg. 1

I28 Reg. 40 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, Sch.

PROSPECTIVE

Part 7A (flat-rate scheme for small businesses)

F44 **41.**

- F44** Reg. 41 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F45 **42.**

- F45** Reg. 42 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Status: Point in time view as at 31/12/2020. This version of this Instrument contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019. (See end of Document for details)

PROSPECTIVE

Part 11 (time of supply and time of acquisition)

^{F46}43.

F46 Reg. 43 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

^{F47}44.

F47 Reg. 44 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

^{F48}45.

F48 Reg. 45 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

^{F49}46.

F49 Reg. 46 omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

^{F50}47.

Status: Point in time view as at 31/12/2020. This version of this Instrument contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019. (See end of Document for details)

F50 Reg. 47 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

Part 12 (valuation of acquisitions)

F51 **48.**

F51 Reg. 48 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

Part 13 (place of supply)

F52 **49.**

F52 Reg. 49 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

Part 14 (input tax and partial exemption)

F53 **50.**

F53 Reg. 50 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F54 **51.**

F54 Reg. 51 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Status: Point in time view as at 31/12/2020. This version of this Instrument contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019. (See end of Document for details)

PROSPECTIVE

F55 52.

F55 Reg. 52 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F56 53.

F56 Reg. 53 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F57 54.

F57 Reg. 54 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F58 55.

F58 Reg. 55 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

Part 15A (goods used for non-business purposes during their economic life)

F59 56.

Status: Point in time view as at 31/12/2020. This version of this Instrument contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019. (See end of Document for details)

F59 Reg. 56 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F60 **57.**

F60 Reg. 57 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

Part 16(A) (fiscal and other warehousing regimes)

F61 **58.**

F61 Reg. 58 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F62 **59.**

F62 Reg. 59 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F63 **60.**

F63 Reg. 60 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Status: Point in time view as at 31/12/2020. This version of this Instrument contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019. (See end of Document for details)

PROSPECTIVE

^{F64}**61.**

F64 Reg. 61 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

Part 17 (means of transport)

^{F65}**62.**

F65 Reg. 62 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

^{F66}**63.**

F66 Reg. 63 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

^{F67}**64.**

F67 Reg. 64 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Part 19 (bad debt relief (the new scheme))

65. In regulation 165—

- (a) in the definition of “claim” omit “or 166AA”;
- (b) in the definition of “return” omit the words after “25”;
- (c) omit the definition of “tax period”.

Commencement Information

I29 Reg. 65 not in force at made date, see reg. 1

I30 Reg. 65 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

66. In regulation 166(1) omit “Subject to regulation 166AA, and”.

Commencement Information

I31 Reg. 66 not in force at made date, see reg. 1

I32 Reg. 66 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

67. Omit regulation 166AA.

Commencement Information

I33 Reg. 67 not in force at made date, see reg. 1

I34 Reg. 67 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

68. In regulation 168 omit paragraph (4).

Commencement Information

I35 Reg. 68 not in force at made date, see reg. 1

I36 Reg. 68 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

69. In regulation 171—

- (a) in paragraph (1) omit “Subject to regulation 171A,”;
- (b) in paragraph (2) omit “Subject to regulation 171B,”;
- (c) in paragraph (3) omit “Subject to regulation 171B and,”.

Commencement Information

I37 Reg. 69 not in force at made date, see reg. 1

I38 Reg. 69 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

70. Omit regulations 171A and 171B.

Commencement Information

I39 Reg. 70 not in force at made date, see reg. 1

I40 Reg. 70 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Status: Point in time view as at 31/12/2020. This version of this Instrument contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019. (See end of Document for details)

Part 20 (repayments to community traders)

71. Omit Part 20.

Commencement Information

I41 Reg. 71 not in force at made date, see reg. 1

I42 Reg. 71 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Part 21 (repayments to third country traders)

72. In the heading of Part 21, for “third country traders” substitute “ traders outside the United Kingdom ”.

Commencement Information

I43 Reg. 72 not in force at made date, see reg. 1

I44 Reg. 72 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

73. In regulation 185(1)—

- (a) omit the definition of “third country”;
- (b) in the definition of “trader”, for “in a third country” substitute “ outside the United Kingdom ”.

Commencement Information

I45 Reg. 73 not in force at made date, see reg. 1

I46 Reg. 73 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

74. In regulation 188—

- (a) in paragraph (1) omit “third”;
- (b) in paragraph (2) omit sub-paragraph (a).

Commencement Information

I47 Reg. 74 not in force at made date, see reg. 1

I48 Reg. 74 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

75. In regulation 191(1)(b)(i) omit “third”.

Commencement Information

I49 Reg. 75 not in force at made date, see reg. 1

I50 Reg. 75 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

PROSPECTIVE

Part 24 (flat-rate scheme for farmers)

F68 76.

F68 Reg. 76 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F69 77.

F69 Reg. 77 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

PROSPECTIVE

F70 78.

F70 Reg. 78 omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Part 26 (UK union and non-union special accounting schemes: registration, notification of changes, and returns)

79. Omit Part 26.

Commencement Information

I51 Reg. 79 not in force at made date, see reg. 1

I52 Reg. 79 in force at 31.12.2020 by S.I. 2020/1641, reg. 2, Sch.

Part 27 (Non-UK union and non-union special accounting schemes: adjustments, claims and error correction)

80. Omit Part 27.

Status: Point in time view as at 31/12/2020. This version of this Instrument contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019. (See end of Document for details)

Commencement Information

I53 Reg. 80 not in force at made date, see reg. 1

I54 Reg. 80 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

PROSPECTIVE

Schedule 1A: Fiscal warehousing regime

^{F71}**81.**

F71 [Reg. 81](#) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Amendment of the Value Added Tax (Importation of Investment Gold) Relief Order 1999

82.—(1) The Value Added Tax (Importation of Investment Gold) Relief Order 1999 ^{F72} is amended as follows.

(2) In article 3 omit “from places outside the member States”.

F72 [S.I. 1999/3115](#).

Commencement Information

I55 Reg. 82 not in force at made date, see reg. 1

I56 Reg. 82 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Amendment of the Value Added Tax (Place of Supply of Goods) Order 2004

83.—(1) The Value Added Tax (Place of Supply of Goods) Order 2004 ^{F73} is amended as follows.

^{F74}(2)

[^{F75}(3) Omit Part 4 (chain transactions) (regulations 15 to 18).]

F73 [S.I. 2004/3148](#), amended by [S.I. 2010/2923](#). There is another amending instrument but it is not relevant.

F74 [Reg. 83\(2\)](#) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1545), regs. 1, **104(3)** (with regs. 109-131); [S.I. 2020/1641](#), reg. 2, [Sch.](#)

F75 [Reg. 83\(3\)](#) inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous and Transitional Provisions, Amendment and Revocation\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1495), regs. 1(2), **19(2)**; [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Commencement Information

I57 Reg. 83 not in force at made date, see reg. 1

I58 Reg. 83 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Amendment of the Value Added Tax (Section 55A) (Specified Goods and Services and Excepted Supplies) Order 2010

84.—(1) The Value Added Tax (Section 55A) (Specified Goods and Services and Excepted Supplies) Order 2010 ^{F76} is amended as follows.

(2) In article 3, for the definition of “the Directive” substitute—

““the Directive” means Directive [2003/87/EC](#)^{F77} of the European Parliament and of the Council establishing a scheme for greenhouse gas emission allowance trading within the Community, as it has effect in EU law as amended from time to time, before and after exit day;”.

(3) In article 4 omit “intra-community”.

F76 [S.I. 2010/2239](#).

F77 OJ No L 275, 25.10.03, p 32; relevant amending instruments are Directive 2004/101/EC, OJ No. L 338, 13.11.2004, p.18; Directive 2008/101/EC, OJ No. L 8, 13.1.2009, p.3; Directive 2009/29/EC, OJ No. L 140, 5.6.2009, p.63; Directive (EU) 2018/410, OJ No. L 76, 19.3.2018, p.3.

Commencement Information

I59 Reg. 84 not in force at made date, see reg. 1

I60 Reg. 84 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Amendment of the Value Added Tax (Imported Gas, Electricity, Heat and Cooling) Relief Order 2010

85.—(1) The Value Added Tax (Imported Gas, Electricity, Heat and Cooling) Relief Order 2010 ^{F78} is amended as follows.

(2) In article 3, in the words before paragraph (a) omit “from a place outside the member States”.

F78 [S.I. 2010/2924](#).

Commencement Information

I61 Reg. 85 not in force at made date, see reg. 1

I62 Reg. 85 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Amendment of the Value Added Tax (Section 55A) (Specified Goods and Excepted Supplies) Order 2014

86.—(1) The Value Added Tax (Section 55A) (Specified Goods and Excepted Supplies) Order 2014 ^{F79} is amended as follows.

(2) In article 3(1) omit “intra-Community”.

^{F80}(3)

F79 [S.I. 2014/1458](#).

F80 [Reg. 86\(3\)](#) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020](#) ([S.I. 2020/1545](#)), [regs. 1, 104\(4\)](#) (with [regs. 109-131](#)); [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Commencement Information

I63 Reg. 86 not in force at made date, see reg. 1

Status: Point in time view as at 31/12/2020. This version of this Instrument contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019. (See end of Document for details)

I64 Reg. 86 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Amendment of the Value Added Tax (Section 55A) (Specified Services and Excepted Supplies) Order 2016

87.—(1) The Value Added Tax (Section 55A) (Specified Services and Excepted Supplies) Order 2016 ^{F81} is amended as follows.

(2) In article 3(1) omit “intra-community”.

F81 [S.I. 2016/12](#), amended by [S.I. 2017/778](#).

Commencement Information

I65 Reg. 87 not in force at made date, see reg. 1

I66 Reg. 87 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Amendment of the Indirect Taxes (Notifiable Arrangements) Regulations 2017

88.—(1) Part 2 (notifiable arrangements – VAT) of the Indirect Taxes (Notifiable Arrangements) Regulations 2017 ^{F82} is amended as follows.

(2) In regulation 5—

(a) in paragraph (2), for “EU” substitute “ United Kingdom ”;

(b) for paragraph (3) substitute—

“(3) E makes a supply of services to a person (“F”) who belongs in the United Kingdom and—

(a) where the place of supply of the services is the United Kingdom, it is an exempt supply; or

(b) in any other case, it would be an exempt supply if it were made in the United Kingdom.”.

(3) In regulation 6—

(a) in paragraph (2), for “EU” substitute “ United Kingdom ”;

(b) in paragraph (4)—

(i) in the words before sub-paragraph (a), for “EU” substitute “ United Kingdom ”;

(ii) for sub-paragraph (a) substitute—

“(a) is an exempt supply made in the United Kingdom; or”.

F82 [S.I. 2017/1216](#).

Commencement Information

I67 Reg. 88 not in force at made date, see reg. 1

I68 Reg. 88 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

PART 3

Revocations

89. The following Orders are revoked, so far as not already revoked—

- F83**(a)
F84(b)
F85(c)
F86(d)
F87(e)
F88(f)

- F83** Reg. 89(a) omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F84** Reg. 89(b) omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F85** Reg. 89(c) omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F86** Reg. 89(d) omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F87** Reg. 89(e) omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.
- F88** Reg. 89(f) omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Commencement Information

- I69** Reg. 89 not in force at made date, see reg. 1
- I70** Reg. 89 in force at 31.12.2020 by S.I. 2020/1641, reg. 2, Sch.

Rebecca Harris
Craig Whittaker
Two of the Lord Commissioners of Her
Majesty's Treasury

Status: Point in time view as at 31/12/2020. This version of this Instrument contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019. (See end of Document for details)

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made in exercise of the powers in sections 51, 52 and 56 of the Taxation (Cross-border Trade) Act 2018 (c. 22) (“TCTA”) in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union.

The Regulations make consequential amendments to secondary legislation relating to value added tax (“VAT”) in line with changes made by the European Union (Withdrawal) Act 2018 (c. 16) and TCTA. They revoke legislation relating to VAT which is inoperable as a result of the abolition of acquisition VAT by the TCTA.

The Regulations are made to address failures of retained EU law to operate effectively, and other deficiencies arising from the withdrawal of the United Kingdom from the European Union.

Under regulation 1 the Regulations are to come into force on such day or days as the Treasury may appoint.

Part 2 amends secondary legislation relating to VAT, including the Value Added Tax Regulations 1995 (“the principal VAT Regulations”). Amendments are made to reflect the fact that the United Kingdom is no longer a member State of the EU and that EU member States are now treated in the same way as the rest of the world vis-à-vis the United Kingdom. Amendments are made as a consequence of the abolition of acquisition VAT and extension of import VAT to EU member States and to reflect the new definition of importation and other new terminology, such as “temporary admission procedure” in TCTA.

Amendments to the Value Added Tax (Payments on Account) Order 1993 (regulation 9) take account of new accounting procedures for import VAT introduced in the Value Added Tax (Accounting Procedures for Import VAT for VAT Registered Persons and Amendment) (EU Exit) Regulations 2019.

Part 3 revokes legislation relating to VAT which is inoperable as a result of the abolition of acquisition VAT by, and introduction of new customs procedures under, the TCTA. It also revokes legislation relating to VAT which is spent as a result of these revocations. The Value Added Tax (Removal of Goods) Order 1992 sets out various circumstances in which movements of goods between EU member States will not be treated as a supply of goods. The Value Added Tax (Treatment of Transactions) (No. 2) Order 1992 treats the supply to a Central Bank of gold by a supplier in an EU member State as not giving rise to an acquisition of goods. The Value Added Tax (Acquisitions Relief) Order 2002 provides that no VAT is payable on an acquisition of goods from an EU member State where, had the goods been imported from outside the European Union, relief would have been given. The Value Added Tax (Removal of Gas, Electricity, Heat and Cooling) Order 2010 makes provision in relation to the removal of gas, electricity, heat or cooling supplied through a network situated within the territory of an EU member State. The Value Added Tax (Research for European Infrastructure Consortia) Order 2012 provides VAT relief on imports or acquisitions of goods by a European Research Infrastructure Consortium. The Value Added Tax (Removal of Goods) (Amendment) Order 2012 amends the Value Added Tax (Removal of Goods) Order 1992 and is spent as a result of the revocation of that Order.

This instrument will be covered by an overarching HMRC impact assessment (second edition) which will be published and available on the website at <https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal>.

Status:

Point in time view as at 31/12/2020. This version of this Instrument contains provisions that are prospective.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019.