
STATUTORY INSTRUMENTS

2019 No. 59

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

PART 2

Amendment of secondary legislation relating to value added tax

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

3.—(1) The Value Added Tax (Imported Goods) Relief Order 1984⁽¹⁾ 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—

““import” means import into the United Kingdom and “imported” and “importation” are to be construed accordingly.”;

(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”;

⁽¹⁾ S.I. 1984/746; relevant amending instruments are S.I. 1987/2108, 1988/2212, 1992/3120 and 2011/1043.

(d) in Group 7, in Note (2) omit “third”.