
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 (Supply of Temporarily Imported Goods) Order 1992

7.—(1) The Value Added Tax (Supply of Temporarily Imported Goods) Order 1992⁽¹⁾ 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⁽²⁾ 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.”.

⁽¹⁾ S.I. 1992/3130.

⁽²⁾ S.I. 2018/1249.