
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 (Payments on Account) Order 1993

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

(2) In articles 2(2), 11(1), 12, 12A(1), 13(a), 13(b), 14, 15(a) and 15(b), for “excluding the tax on goods imported from countries other than member States”, in each place it occurs, substitute “excluding any tax on imports which has not been accounted for under provisions in the Value Added Tax (Accounting Procedures for Import VAT for VAT Registered Persons and Amendment) (EU Exit) Regulations 2019⁽²⁾”.

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

⁽¹⁾ S.I. 1993/2001, amended by S.I. 1995/291, 1996/1196, 2007/1420 and 2011/21.

⁽²⁾ S.I. 2019/60.