
STATUTORY INSTRUMENTS

2019 No. 60

**EXITING THE EUROPEAN UNION
VALUE ADDED TAX**

**The Value Added Tax (Accounting Procedures
for Import VAT for VAT Registered Persons
and Amendment) (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 VALUE ADDED TAX (ACCOUNTING PROCEDURES
FOR IMPORT VAT FOR VAT REGISTERED PERSONS
AND AMENDMENT) (EU EXIT) REGULATIONS 2019**

1. Citation and commencement
 2. Interpretation
 3. Application of these Regulations
 4. Accounting for import VAT
 5. (1) Where the relevant goods are declared for the free-circulation...
 6. P is required, and is presumed to be so required,...
 7. Estimation of import VAT
 - 7A Correction of errors
 8. Interest in cases of official error
 9. Withdrawal of the option of a registered person to account for and pay import VAT under these Regulations
 10. Appeals
 11. Where an appeal is against a direction of the Commissioners...
 12. Amendments to the Value Added Tax Regulations 1995
- Signature
Explanatory Note

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax (Accounting Procedures for Import VAT for VAT Registered Persons and Amendment) (EU Exit) Regulations 2019.