
STATUTORY INSTRUMENTS

2020 No. 1495

**EXITING THE EUROPEAN UNION
VALUE ADDED TAX**

The Value Added Tax (Miscellaneous and
Transitional Provisions, Amendment and
Revocation) (EU Exit) Regulations 2020

*Made - - - - 9th December 2020
Laid before the House of
Commons - - 10th December 2020
Coming into force in accordance with
regulations 1(2)*

**THE VALUE ADDED TAX (MISCELLANEOUS AND
TRANSITIONAL PROVISIONS, AMENDMENT AND
REVOCATION) (EU EXIT) REGULATIONS 2020**

PART 1

Preliminary

1. Citation and commencement
2. Interpretation - general

PART 2

Phasing in of border controls: accounting for import VAT

CHAPTER 1

Preliminary

3. Interpretation of Part 2

CHAPTER 2

Accounting for import VAT by VAT registered persons making transitional simplified Customs declarations using the EIDR procedure

4. Application of this Chapter
5. Obligation to account for and pay import VAT in accordance with this Chapter
6. Relevant importation
7. Obligation to account for import VAT on VAT return
8. Application with modifications of the Value Added Tax (Accounting Procedures for Import VAT for VAT Registered Persons and Amendment) (EU Exit) Regulations 2019
9. Modification of the VAT Regulations where this Chapter applies

CHAPTER 3

Accounting for import VAT: other circumstances

10. Power to make provision by public notice for bringing into account import VAT

PART 3

Saving and transitional provision for repayments to Community traders

11. Saving and transitional provision for repayments to Community traders
12. Transitional provision for partial exemption adjustments relating to the period from 1st January 2020 to IP completion day

PART 4

Saving provision for electronic, telecommunication and broadcasting services: non-Union and Union schemes

13. Interpretation of Part 4
14. Saving provision for electronic, telecommunication and broadcasting services: non-Union scheme
15. Saving provision for electronic, telecommunication and broadcasting services: Union scheme
16. Saving provision for references to Schedules 3B and 3BA in VATA 1994
17. Saving provision for Part 26 of the Value Added Tax Regulations 1995 (UK Union and non-Union special accounting schemes: registration, notification of changes, and returns)
18. Saving provision for Part 27 of the Value Added Tax Regulations 1995 (non-UK Union and non-Union special accounting schemes: adjustments, claims and error correction)

PART 5

Amendments to EU Exit Regulations

19. Amendment of the Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019

20. Amendment of the Value Added Tax (Accounting Procedures for Import VAT for VAT Registered Persons and Amendment) (EU Exit) Regulations 2019
21. Amendment of the Taxation (Cross-border Trade) Act 2018 (Value Added Tax Transitional Provisions) (EU Exit) Regulations 2019
22. Amendment of the Value Added Tax (Miscellaneous Amendments, Revocation and Transitional Provisions) (EU Exit) Regulations 2019
23. Amendment of the Value Added Tax (Miscellaneous Amendments and Transitional Provisions) (EU Exit) Regulations 2019

PART 6

Revocation of retained direct EU legislation concerning simplification measures for VAT on fuel and hiring or leasing a car where car is not used entirely for business purposes

24. Interpretation
25. The EU legislation ceases to have effect.

PART 7

Other revocations

26. The following Regulations are revoked, so far as not already...
Signature
Explanatory Note