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STATUTORY INSTRUMENTS

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**2020 No. 1495**

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

**PART 5**

**Amendments to EU Exit Regulations**

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

**19.**—(1) The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019(1) are amended as follows.

(2) In regulation 83 (amendment of the Value Added Tax (Place of Supply of Goods) Order 2004(2)), after paragraph (2) insert—

“(3) Omit Part 4 (chain transactions) (regulations 15 to 18).”

**Amendment of the Value Added Tax (Accounting Procedures for Import VAT for VAT Registered Persons and Amendment) (EU Exit) Regulations 2019**

**20.**—(1) The Value Added Tax (Accounting Procedures for Import VAT for VAT Registered Persons and Amendment) (EU Exit) Regulations 2019(3) are amended as follows.

(2) In regulation 2 (interpretation), for the definition of “relevant goods” substitute—

““relevant goods” means goods imported into the United Kingdom by a registered person which are used or to be used for the purposes of any business carried on by the registered person, but does not include goods which are the subject of a declaration by a qualifying traveller within the meaning of regulation 39B of the Customs (Import Duty) (EU Exit) Regulations 2018(4);”.

(3) In regulation 3(1), after “relevant goods” insert “ (but this is subject to Part 2 of the Value Added Tax (Miscellaneous and Transitional Provisions, Amendment and Revocation) (EU Exit) Regulations 2020(5))”.

(4) In regulation 12—

(a) in paragraph (3)(b), for the full stop after “2019” substitute a comma;

(b) for sub-paragraph (a) of paragraph (4) substitute—

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(1) [S.I. 2019/59](#); this instrument is not yet in force.  
(2) [S.I. 2004/3148](#); Part 4 (chain transactions) was inserted by [S.I. 2019/1507](#).  
(3) [S.I. 2019/60](#); this instrument is not yet in force.  
(4) [S.I. 2018/1248](#); regulation 39B was inserted by [S.I. 2019/486](#) and is not yet in force.  
(5) This instrument.

- “(a) in paragraph (2), omit “, except that the total of the output tax due” to the end except for the final full stop; and”.

#### **Amendment of the Taxation (Cross-border Trade) Act 2018 (Value Added Tax Transitional Provisions) (EU Exit) Regulations 2019**

**21.**—(1) The Taxation (Cross-border Trade) Act 2018 (Value Added Tax Transitional Provisions) (EU Exit) Regulations 2019<sup>(6)</sup> are amended as follows.

- (2) In regulation 2, omit the definition for “Chapter 7”.
- (3) In regulation 3, in each place it occurs, for “exit day” substitute “IP completion day”.
- (4) For regulation 4, substitute—

“**4.** The amendments made by Part 3 of the Act<sup>(7)</sup> do not have effect in relation to a supply of goods dispatched or transported from the territory of the United Kingdom to the territory of a member State of the EU, or vice versa, provided that the dispatch or transport started before IP completion day and ended thereafter.”.

- (5) In regulation 5, in each place it occurs, for “exit day” substitute “IP completion day”.

#### **Amendment of the Value Added Tax (Miscellaneous Amendments, Revocation and Transitional Provisions) (EU Exit) Regulations 2019**

**22.**—(1) The Value Added Tax (Miscellaneous Amendments, Revocation and Transitional Provisions) (EU Exit) Regulations 2019<sup>(8)</sup> are amended as follows.

- (2) Omit regulation 8.
- (3) In regulation 9, in each place it occurs, for “exit day” substitute “IP completion day”.
- (4) For regulation 10, substitute—

“**10.** The amendments made in relation to value added tax by any regulations made by the appropriate Minister under the Taxation (Cross-border Trade) Act 2018, or by statutory instrument under any other enactment in consequence of, or otherwise in connection with, the United Kingdom’s withdrawal from the EU, do not have effect in relation to a supply of goods dispatched or transported from the territory of the United Kingdom to the territory of a member State of the EU, or vice versa, provided that the dispatch or transport started before IP completion day and ended thereafter.”.

- (5) Omit Part 4 (regulation 15).

#### **Amendment of the Value Added Tax (Miscellaneous Amendments and Transitional Provisions) (EU Exit) Regulations 2019**

**23.**—(1) The Value Added Tax (Miscellaneous Amendments and Transitional Provisions) (EU Exit) Regulations 2019<sup>(9)</sup> are amended as follows.

- (2) Omit Part 4 (transitional provisions in relation to value added tax) (regulations 4 and 5).
- (3) In Part 5 (fulfilment businesses) (regulations 6 to 15), in each place it occurs (including the headings), for “exit day” substitute “IP completion day”.

<sup>(6)</sup> [S.I. 2019/105](#).

<sup>(7)</sup> “The Act” here means the Taxation (Cross-border Trade) Act 2018 (c. 22); Part 3 is not yet fully in force.

<sup>(8)</sup> [S.I. 2019/513](#); amended by [S.I. 2019/1214](#). This instrument is not yet in force.

<sup>(9)</sup> [S.I. 2019/1214](#); this instrument is not yet in force.

