
STATUTORY INSTRUMENTS

2020 No. 1495

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

PART 3

Saving and transitional provision for repayments to Community traders

Saving and transitional provision for repayments to Community traders

11.—(1) The omission of Part 20 (repayments to Community traders) (regulations 173 to 184) of the VAT Regulations ^{M1} by regulation 71 of the Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019 ^{M2} does not have effect where—

- (a) a relevant claim is made on or after IP completion day; or
- (b) a relevant claim is made before IP completion day but is still being processed by the Commissioners at IP completion day; or
- (c) a claimant who has made a relevant claim is required to repay an amount to the Commissioners under regulation 173D(3) on or after IP completion day.

(2) In this regulation a relevant claim is a claim—

- (a) for a repayment of VAT under regulation 173B, or
- (b) for an additional repayment of VAT under regulation 173D(2),

that, in either case, as at IP completion day the claimant was entitled to make under Part 20 as it had effect immediately before IP completion day.

(3) A person may make a relevant claim in accordance with this regulation provided that the person does so on or before 31st March 2021.

(4) Where paragraph (1)(a) applies, a relevant claim must relate to either of the following periods, which are “repayment periods” for the purpose of regulation 173G—

- (a) the period from 1st January to 31st December 2019, or
- (b) the period from 1st January 2020 to IP completion day.

(5) Where the Commissioners receive a relevant claim they must forward it on or before 30th April 2021 to the tax authorities of the member State from which the repayment or additional repayment is claimed, and to this extent the omission of section 39A ^{M3} (applications for forwarding of VAT repayment claims to other member States) of the Value Added Tax Act 1994 by paragraph 42 of Schedule 8 to the Taxation (Cross-border Trade) Act 2018 ^{M4} does not have effect.

(6) Where, in relation to a relevant claim that falls within paragraph (1)(a) or (b), the Commissioners make a request under regulation 173R (requests for further information or a document), for paragraph (1)(b) of that regulation read “a request made to the competent authority of a member State of the EU”.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous and Transitional Provisions, Amendment and Revocation) (EU Exit) Regulations 2020, Section 11. (See end of Document for details)

(7) Where paragraph (1)(c) applies, the amount must be repaid to the Commissioners in such form or manner and at such time as the Commissioners may prescribe in a public notice^{M5}.

(8) Where a person has made a relevant claim in relation to the period in paragraph (4)(a) and that claim was based on a provisional attribution of input tax under Article 175(2) of Directive 2006/112/EC^{M6} as applied in the claimant's member State, the subsequent adjustment to the attribution of input tax under Article 175(3) of that Directive must be made on or before 31st March 2021.

(9) Where a person has made a relevant claim in relation to the period in paragraph (4)(b) and the claim is based on a provisional attribution of input tax under Article 175(2) of Directive 2006/112/EC as applied in the claimant's member State, any subsequent adjustment to the attribution of input tax must be made under regulation 12 of these Regulations.

Commencement Information

I1 Reg. 11 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Marginal Citations

M1 [S.I.1995/2518](#); Part 20 was amended by [S.I. 2009/3241](#), 2010/2940 and 2014/2430.

M2 [S.I. 2019/59](#); these Regulations are not yet in force.

M3 Section 39A was inserted into the [Value Added Tax Act 1994 \(c. 23\)](#) by section 77 of the [Finance Act 2009 \(c. 10\)](#).

M4 [2018 c. 22](#); paragraph 42 of Schedule 8 is not yet in force.

M5 Any public notice made under this provision will be published at <https://www.gov.uk/government/collections/customs-vat-and-excise-uk-transition-legislation-from-1-january-2021>. Free of charge hard copies will be available on request from the HMRC helpline on 0300 200 3700 (+44 2920 501 261 for outside the UK enquiries) or by writing to HM Revenue and Customs – VAT Written Enquiries Team, 123 St Vincent Street, Glasgow City, Glasgow, G2 5EA, United Kingdom.

M6 Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax. OJ L 347 11.12.2006, p 1-118. Article 175 has not been amended. A link to the Official Journal version will be provided on legislation.gov.uk.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous and Transitional Provisions, Amendment and Revocation) (EU Exit) Regulations 2020, Section 11.