
STATUTORY INSTRUMENTS

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 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 ^{F1} 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 ^{F2} 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 ”.

F1 [S.I. 2019/105](#).

F2 “The Act” here means the [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#); Part 3 is not yet fully in force.

Commencement Information

- I1** Reg. 21 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

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 21.