
STATUTORY INSTRUMENTS

2020 No. 1495

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

PART 2

Phasing in of border controls: accounting for import VAT

CHAPTER 2

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

Obligation to account for import VAT on VAT return

7. P must account for and pay the import VAT on goods which comprise a relevant importation on the return that P is required to make for the prescribed accounting period in which the liability for the import VAT is incurred.

Commencement Information

11 Reg. 7 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 7.