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STATUTORY INSTRUMENTS

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**2020 No. 1545**

The Value Added Tax (Miscellaneous Amendments,  
Northern Ireland Protocol and Savings and  
Transitional Provisions) (EU Exit) Regulations 2020

Part 4

Savings and transitional Provisions

**Interpretation of this Part**

**109.**—(1) In this Part—

“the accounting procedures Regulations” means the Value Added Tax (Accounting Procedures for Import VAT for VAT Registered Persons and Amendment) (EU Exit) Regulations 2019<sup>(1)</sup>;

“acquisition VAT” means VAT charged in accordance with VATA 1994 (as it had effect immediately before IP completion day) on the acquisition in the United Kingdom of goods from a member State;

“Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs;

“import VAT” means VAT charged in accordance with section 1(1)(c) of VATA 1994;

“the Part 3 amendments” means the amendments made by Part 3 of TCTA 2018;

“the secondary legislation amendments” means the amendments made in relation to value added tax by any regulations made by the appropriate Minister under TCTA 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;

“TCTA 2018” means the Taxation (Cross-border Trade) Act 2018;

“VATA 1994” means the Value Added Tax Act 1994<sup>(2)</sup>.

(2) For the purposes of this Part, any reference in the provisions of VATA 1994 and in subordinate legislation made under that Act (as they had effect immediately before IP completion day) to “another member State” is treated as if it were a reference to “a member State”.

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(1) S.I. 2019/60. These Regulations are not yet in force.

(2) 1994 c. 23; for relevant amendments see footnotes below.