
STATUTORY INSTRUMENTS

2020 No. 1545

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

Part 2

Amendment of secondary legislation relating to value added tax

Part 17 (means of transport)

82. In regulation 148A(1)(notification of arrival in the United Kingdom of motorised land vehicles and payment of VAT)—

(a) for paragraph (1) substitute—

“(1) This regulation applies to a means of transport that is a motorised land vehicle as described by paragraph 2(5E)(2) of Schedule 11 to the Act (a “land vehicle”).”;

(b) in paragraph (2), for “(see paragraph 2(5D) of Schedule 11 to the Act)” substitute “(see paragraph (5A))”;

(c) after paragraph (4) insert—

“(4A) No obligation arises under paragraph (3) or (4) by reason of the removal of a land vehicle from Northern Ireland to Great Britain or vice versa.”;

(d) after paragraph (5) insert—

“(5A) In this regulation “relevant person” has the meaning given by paragraph 2(5D) of Schedule 11 to the Act with the modification applied by paragraph 74(1)(c) of Schedule 9ZA to the Act(3).”;

(e) in paragraph (9)(i), for paragraph (ii) substitute—

“(ii) any identifying number contained in a customs declaration made for the purposes of Part 1 of the Taxation (Cross-border Trade) Act 2018 or, in Northern Ireland, for the purposes of the corresponding provision of Union customs legislation as defined by paragraph 1(8) of Schedule 9ZB to the Act, and”.

(1) Inserted by [S.I. 2013/701](#) and amended by [S.I. 2001/574](#), [2014/548](#) and [2019/59](#). The amendment made by the last-named instrument is not yet in force and is omitted by this instrument.

(2) Paragraph 2(5E) was inserted by paragraph 97(2)(f) of Schedule 8 to TCTA.

(3) Inserted by paragraph 2 of Schedule 2 to TPTPA.