
STATUTORY INSTRUMENTS

2021 No. 1375

**EXITING THE EUROPEAN UNION
CUSTOMS
VALUE ADDED TAX**

**The Customs and Value Added Tax (Managed
Transition Procedure) (EU Exit) Regulations 2021**

Made - - - - 7th December 2021
Laid before the House of
Commons - - 8th December 2021
Coming into force 31st December 2021

**THE CUSTOMS AND VALUE ADDED TAX (MANAGED
TRANSITION PROCEDURE) (EU EXIT) REGULATIONS 2021**

PART 1

Preliminary

1. Citation and commencement

PART 2

Extension of period in which the Customs (Managed
Transition Procedure) (EU Exit) Regulations 2019 apply

2. Amendment of the Customs (Managed Transition Procedure) (EU Exit)
Regulations 2019

PART 3

Accounting for import VAT by VAT registered persons making customs declarations by conduct

3. Interpretation
4. Application
5. Obligation to account for and pay import VAT in accordance with this Part
6. Relevant importation
7. Obligation to account for import VAT on VAT return

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

8. Application with modifications of the Value Added Tax (Accounting Procedures for Import VAT for VAT Registered Persons and Amendment) (EU Exit) Regulations 2019
9. Modification of the Value Added Tax Regulations 1995 where this Part applies
Signature
Explanatory Note