
STATUTORY INSTRUMENTS

2021 No. 1375

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

PART 3

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

Obligation to account for and pay import VAT in accordance with this Part

5.—(1) An eligible person (P) must account for and pay import VAT on goods which comprise a relevant importation in accordance with the provision made by this Part.

(2) The effect of section 16(2) of VATA 1994 (application of customs enactments)⁽¹⁾ is modified to the extent that this Part makes different provision for accounting for import VAT, including the timing of such accounting, on a relevant importation.

(1) Section 16 of VATA 1994 was substituted by paragraph 13 of Schedule 8 to TCTA 2018 and previously modified by [S.I. 2020/1495](#).