
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

Application with modifications of the Value Added Tax (Accounting Procedures for Import VAT for VAT Registered Persons and Amendment) (EU Exit) Regulations 2019

8. The following provisions of the Value Added Tax (Accounting Procedures for Import VAT for VAT Registered Persons and Amendment) (EU Exit) Regulations 2019(1) apply for the purposes of this Part with, where applicable, the stated modification—

- (a) regulation 8 (interest in cases of official error) applies as if the reference to the importation of relevant goods were a reference to a relevant importation;
- (b) regulation 10(1)(a) and (2) (appeals).