
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

Modification of the Value Added Tax Regulations 1995 where this Part applies

9. Where this Part applies the following provisions of the Value Added Tax Regulations 1995(1) apply with the stated modifications—

- (a) regulation 28 (estimation of output tax) is to be read as if—
 - (i) the reference to “output tax” includes import VAT chargeable on goods comprising a relevant importation; and
 - (ii) the words from “in the next prescribed accounting period” to the end were “in the prescribed accounting period in which the Commissioners make available to the person details of the amount of import duty due from the person on goods comprising a relevant importation (and “import duty” in this regulation means import duty charged under section 1 of the Taxation (Cross-border Trade) Act 2018).”;
- (b) regulation 29(3) (claims for input tax) is to be read as if the words from “in the next prescribed accounting period” to the end were “in the prescribed accounting period in which the Commissioners make available to the person details of the amount of import duty due from the person in that prescribed accounting period on goods comprising a relevant importation (and “import duty” in this regulation means import duty charged under section 1 of the Taxation (Cross-border Trade) Act 2018).”;
- (c) regulation 32(3)(baa) (the VAT account) and regulation 40(1)(ba) (VAT to be accounted for on returns and payment of VAT) are to be read as if after “2019,” were added “or Part 3 of the Customs and Value Added Tax (Managed Transition Procedure) (EU Exit) Regulations 2021,”.

(1) S.I. 1995/2518, relevantly amended and modified by S.I. 1997/1086; S.I. 2003/1114; S.I. 2007/1418; S.I. 2009/586; S.I. 2019/59; S.I. 2019/60; S.I. 2020/1495.