
STATUTORY INSTRUMENTS

2021 No. 715

**The Value Added Tax (Amendment)
(EU Exit) Regulations 2021**

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

57. After regulation 7 insert—

“Correction of errors

7A. Regulation 34 of the Value Added Tax Regulations 1995 (correction of errors)⁽¹⁾ applies for the purposes of these Regulations as if the references to “output tax” in that regulation include import VAT chargeable on the importation of relevant goods⁽²⁾.”.

(1) Regulation 34 was amended by [S.I. 1997/1086](#), [2008/1482](#), [2009/586](#) and [2012/1899](#).

(2) For the definition of “import VAT” and “relevant goods”, see regulation 2 of [S.I. 2019/60](#). The definition of import VAT does not include VAT chargeable on movements of goods between Northern Ireland and Great Britain and vice versa as provided for in paragraph 3(2) and (4) of Schedule 9ZB to the Value Added Tax Act 1994.