

2020 No. 87 (C. 9)

EXITING THE EUROPEAN UNION

VALUE ADDED TAX

**The Value Added Tax (Miscellaneous Amendments, Revocation
and Transitional Provisions) (EU Exit) Regulations 2019
(Appointed Day No. 1) (EU Exit) Regulations 2020**

Made - - - - *30th January 2020*

The Treasury make these Regulations in exercise of the powers conferred by section 52 of the Taxation (Cross-border Trade) Act 2018(a) and regulation 1 of the Value Added Tax (Miscellaneous Amendments, Revocation and Transitional Provisions) (EU Exit) Regulations 2019(b).

Citation

1. These Regulations may be cited as the Value Added Tax (Miscellaneous Amendments, Revocation and Transitional Provisions) (EU Exit) Regulations 2019 (Appointed Day No. 1) (EU Exit) Regulations 2020.

Appointed day

2. Exit day(c) is the day appointed for the coming into force of the following regulations of the Value Added Tax (Miscellaneous Amendments, Revocation and Transitional Provisions) (EU Exit) Regulations 2019—

- (a) regulation 4(1) and (2); and
- (b) regulation 2, so far as relating to regulation 4(1) and (2).

Disapplication of paragraph 1(1) of Schedule 5 to the European Union (Withdrawal Agreement) Act 2020

3. Paragraph 1(1) of Schedule 5 to the European Union (Withdrawal Agreement) Act 2020(d) does not apply to regulation 2.

(a) 2018 c. 22.
(b) S.I. 2019/513.
(c) “exit day” has the meaning given by section 20 of the European Union (Withdrawal) Act 2018 (c. 16). Section 20 was most recently amended by S.I. 2019/1423.
(d) 2020 c. 1; Schedule 5 has effect by virtue of section 41(4) and (6) of the Act and is not yet fully in force. Paragraph 1(1) of Schedule 5 is not yet in force.

Mike Freer
Rebecca Harris

30th January 2020

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations bring into force on exit day regulation 4(1) and (2) of the Value Added Tax (Miscellaneous Amendments, Revocation and Transitional Provisions) (EU Exit) Regulations 2019 (and regulation 2 so far as relating to regulation 4(1) and (2)). Regulation 4(1) and (2) of those Regulations makes provision in relation to the attribution of input tax to exempt supplies in certain cases once the United Kingdom has left the European Union and entered the Implementation Period defined in section 1A(6) of the European Union (Withdrawal) Act 2018^(a).

An impact assessment has not been prepared for this instrument as it gives effect to previously announced policy and it is a commencement instrument.

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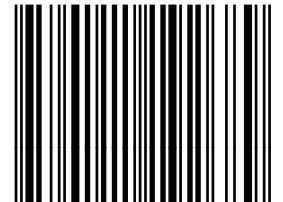
^(a) 2018 c. 16; section 1A is inserted by section 1 of the European Union (Withdrawal Agreement) Act 2020 (c. 1) and is not yet in force.

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