

---

STATUTORY INSTRUMENTS

---

**2020 No. 1312**

**EXITING THE EUROPEAN UNION  
VALUE ADDED TAX**

The Value Added Tax (Miscellaneous Amendments  
to Acts of Parliament) (EU Exit) Regulations 2020

*Approved by the House of Commons*

*Made - - - - 18th November 2020*

*Laid before the House of  
Commons - - 19th November 2020*

*Coming into force in accordance with regulation 1*

**THE VALUE ADDED TAX (MISCELLANEOUS AMENDMENTS  
TO ACTS OF PARLIAMENT) (EU EXIT) REGULATIONS 2020**

1. Citation and commencement
  2. Amendment of the Taxation (Cross-border Trade) Act 2018
  3. Amendment of Group 8 of Schedule 8 to the Value Added Tax Act 1994
  4. In Item 4, in paragraph (a), omit “, ship or..
  5. For Item 6 substitute— Any services provided for— (a) the handling of ships, aircraft...
  6. After that Item insert— Any services provided in an airport that is not a...
  7. After Note (4) insert— (4ZA) “Vehicle” has the same meaning...
  8. For Note (6) substitute— (6) In Item 6—
  9. After that Note insert— (6ZA) “Customs and excise airport” has...
  10. Amendment of Group 5 of Schedule 9 to the Value Added Tax Act 1994
- Signature  
Explanatory Note

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments to Acts of Parliament) (EU Exit) Regulations 2020.