

2020 No. 1641 (C. 48)

EXITING THE EUROPEAN UNION

VALUE ADDED TAX

EXCISE

The Value Added Tax and Excise Duties (Appointed Day) (EU Exit) Regulations 2020

Made - - - - *23rd December 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 in accordance with—

(a) regulation 1 of the Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019(b);

(b) regulation 1 of the Value Added Tax (Accounting Procedures for Import VAT for VAT Registered Persons and Amendment) (EU Exit) Regulations 2019(c);

(c) regulation 1 of the Value Added Tax (Tour Operators) (Amendment) (EU Exit) Regulations 2019(d);

(d) regulation 1 of the Value Added Tax and Excise Personal Reliefs (Special Visitors and Goods Permanently Imported) (Amendment) (EU Exit) Regulations 2019(e);

(e) regulation 1(2) of the Taxation (Cross-border Trade) Act 2018 (Value Added Tax Transitional Provisions) (EU Exit) Regulations 2019(f);

(f) article 2 of the Value Added Tax (Place of Supply of Services) (Supplies of Electronic, Telecommunication and Broadcasting Services) (Amendment and Revocation) (EU Exit) Order 2019(g);

(a) 2018 c. 22.

(b) S.I. 2019/59; amended by S.I. 2020/1495 and 2020/1545.

(c) S.I. 2019/60; amended by S.I. 2020/1495 and 2020/1545.

(d) S.I. 2019/73.

(e) S.I. 2019/91; amended by S.I. 2020/1545.

(f) S.I. 2019/105; amended by S.I. 2020/1495.

(g) S.I. 2019/404.

(g) regulation 1 of the Value Added Tax (Miscellaneous Amendments, Revocation and Transitional Provisions) (EU Exit) Regulations 2019(a);

(h) regulation 1 of the Value Added Tax (Miscellaneous Amendments and Transitional Provisions) (EU Exit) Regulations 2019(b);

(i) regulation 1 of the Value Added Tax (Miscellaneous Amendments to Acts of Parliament) (EU Exit) Regulations 2020(c);

(j) regulation 1(2) of the Value Added Tax (Miscellaneous and Transitional Provisions, Amendment and Revocation) (EU Exit) Regulations 2020(d);

(k) regulation 1 of the Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020(e);

(l) regulation 1 of the Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020(f); and

(m) regulation 1 of the Value Added Tax (Miscellaneous Amendments to the Value Added Tax Act 1994 and Revocation) (EU Exit) Regulations 2020(g).

Citation

1. These Regulations may be cited as the Value Added Tax and Excise Duties (Appointed Day) (EU Exit) Regulations 2020.

Appointed Day

2. IP completion day is the day on which the instruments in the Schedule come into force, so far as not already in force.

Michael Tomlinson

David Duguid

23rd December 2020

Two of the Lords Commissioners of Her Majesty's Treasury

(a) S.I. 2019/513; amended by S.I. 2019/1214, 2020/1495, 2020/1545 and paragraph 13 of Schedule 2 to the Taxation (Post-transition Period) Act 2020 (c. 26). Regulation 2 (partially) and regulation 4(1) and (2) were brought into force by S.I. 2020/87 (C. 9) on exit day.

(b) S.I. 2019/1214; amended by S.I. 2020/1495.

(c) S.I. 2020/1312.

(d) S.I. 2020/1495.

(e) S.I. 2020/1545.

(f) S.I. 2020/1546.

(g) S.I. 2020/1544.

SCHEDULE

Regulation 2

Instruments coming into force on IP completion day

1. The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019 (S.I. 2019/59).
2. The Value Added Tax (Accounting Procedures for Import VAT for VAT Registered Persons and Amendment) (EU Exit) Regulations 2019 (S.I. 2019/60).
3. The Value Added Tax (Tour Operators) (Amendment) (EU Exit) Regulations 2019 (S.I. 2019/73).
4. The Value Added Tax and Excise Personal Reliefs (Special Visitors and Goods Permanently Imported) (Amendment) (EU Exit) Regulations 2019 (S.I. 2019/91).
5. The Taxation (Cross-border Trade) Act 2018 (Value Added Tax Transitional Provisions) (EU Exit) Regulations 2019 (S.I. 2019/105).
6. The Value Added Tax (Place of Supply of Services) (Supplies of Electronic, Telecommunication and Broadcasting Services) (Amendment and Revocation) (EU Exit) Order 2019 (S.I. 2019/404).
7. The Value Added Tax (Miscellaneous Amendments, Revocation and Transitional Provisions) (EU Exit) Regulations 2019 (S.I. 2019/513).
8. The Value Added Tax (Miscellaneous Amendments and Transitional Provisions) (EU Exit) Regulations 2019 (S.I. 2019/1214).
9. The Value Added Tax (Miscellaneous Amendments to Acts of Parliament) (EU Exit) Regulations 2020 (S.I. 2020/1312).
10. The Value Added Tax (Miscellaneous and Transitional Provisions, Amendment and Revocation) (EU Exit) Regulations 2020 (S.I. 2020/1495).
11. The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545).
12. The Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1546).
13. The Value Added Tax (Miscellaneous Amendments to the Value Added Tax Act 1994 and Revocation) (EU Exit) Regulations 2020 (S.I. 2020/1544).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations bring into force on IP completion day 13 sets of regulations which make various amendments and modifications to the application of the value added tax and, in one case, excise regime in consequence of the United Kingdom exiting the EU.

Regulation 2 brings into force, so far as not already in force, the instruments specified in the Schedule.

An impact assessment has not been prepared for this instrument as it gives effect to previously announced policy and is a set of appointed day regulations.

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