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STATUTORY INSTRUMENTS

2021 No. 779

EXITING THE EUROPEAN UNION

VALUE ADDED TAX

**The Value Added Tax (Miscellaneous Amendments and Repeals)
(EU Exit) (Amendment of Coming into Force Date) Regulations
2021**

Made - - - - at 11.30 a.m. on 30th June 2021

Laid before the House of Commons at 3.00 p.m. on 30th June 2021

Coming into force - - at 11.00 p.m. on 30th June 2021

The Treasury make these Regulations in exercise of the powers conferred by section 51(1)(a) of the Taxation (Cross-border Trade) Act 2018(a).

The Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU to make the following provision in relation to value added tax.

Citation and Commencement

1. These Regulations may be cited as the Value Added Tax (Miscellaneous Amendments and Repeals) (EU Exit) (Amendment of Coming into Force Date) Regulations 2021 and come into force at 11.00 p.m. on 30th June 2021.

Amendment of the Value Added Tax (Miscellaneous Amendments and Repeals) (EU Exit) Regulations 2021

2. In regulation 1 (citation and commencement) of the Value Added Tax (Miscellaneous Amendments and Repeals) (EU Exit) Regulations 2021(b) for “1st July 2021” substitute “1st August 2021”.

*Maggie Throup
James Morris*

At 11.30 a.m. on 30th June 2021 Two of the Lords Commissioners of Her Majesty’s Treasury

(a) 2018 c. 22. Section 51(1)(a) permits “the appropriate Minister” to make such provision relating to value added tax as the appropriate Minister considers appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU and under section 51(4)(b) “the appropriate Minister” means the Treasury.
(b) S.I. 2021/714.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Value Added Tax (Miscellaneous Amendments and Repeals) (EU Exit) Regulations 2021 (S.I. 2021/714) by substituting 1st August 2021 as the date on which those Regulations come into force.

A Tax Information and Impact Note covering the Value Added Tax (Miscellaneous Amendments and Repeals) (EU Exit) Regulations 2021 will be published on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiis>.

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