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STATUTORY INSTRUMENTS

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**2020 No. 1333 (C. 38)**

**EXITING THE EUROPEAN UNION  
VALUE ADDED TAX**

**The Value Added Tax (Disclosure of Information Relating to  
VAT Registration) (Appointed Day) (EU Exit) Regulations 2020**

*Made - - - - 23rd November 2020*

The Treasury make these Regulations in exercise of the powers conferred by section 52 of the Taxation (Cross-border Trade) Act 2018<sup>(1)</sup> and regulation 1 of the Value Added Tax (Disclosure of Information Relating to VAT Registration) (EU Exit) Regulations 2018<sup>(2)</sup>.

**Citation**

1. These Regulations may be cited as the Value Added Tax (Disclosure of Information Relating to VAT Registration) (Appointed Day) (EU Exit) Regulations 2020.

**Appointed Day**

2. 1st December 2020 is the day appointed for the coming into force of the Value Added Tax (Disclosure of Information Relating to VAT Registration) (EU Exit) Regulations 2018.

23rd November 2020

*Michael Tomlinson  
James Morris*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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(1) [2018 c. 22](#); section 52 in Part 5 of the Act came into force on Royal Assent (13th September 2018).  
(2) [S.I. 2018/1228](#).

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations appoint 1st December 2020 as the day on which the Value Added Tax (Disclosure of Information Relating to VAT Registration) (EU Exit) Regulations 2018 ([S.I. 2018/1228](#)) (“the 2018 Regulations”) come into force. The 2018 Regulations make provision allowing HMRC Commissioners to disclose information to a person who makes an enquiry as to whether a number is a VAT registration number allocated to a person registered in the United Kingdom’s VAT register. A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy and it is an Appointed Day instrument.