STATUTORY INSTRUMENTS

2020 No. 1545

The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020

Part 2

Amendment of secondary legislation relating to value added tax

Amendment of the Value Added Tax (Input Tax) (Specified Supplies) Order 1999

92. In article 3, in paragraphs (a) and (b), for "member States" substitute "United Kingdom".