

STATUTORY INSTRUMENTS

**2019 No. 59**

**The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019**

**PART 2**

Amendment of secondary legislation relating to value added tax

**Amendment of the Value Added Tax (Treatment of Transactions) Order 1995**

**10.**—(1) The Value Added Tax (Treatment of Transactions) Order 1995 <sup>M1</sup> is amended as follows.

(2) In article 3—

(a) in paragraph (1)(a) and (b), for “from a place outside the member States”, in both places it occurs, substitute “ into the United Kingdom ”;

<sup>F1</sup>(b) .....

(3) In article 4—

(a) in paragraph (1)(b), for “from a place outside the member States” substitute “ into the United Kingdom ”;

<sup>F2</sup>(b) .....

**Textual Amendments**

**F1** Reg. 10(2)(b) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

**F2** Reg. 10(3)(b) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

**Commencement Information**

**I1** Reg. 10 not in force at made date, see reg. 1

**I2** Reg. 10 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, Sch.

**Marginal Citations**

**M1** [S.I. 1995/958](#), amended by [S.I. 1999/3119](#) and 2006/2187.

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019, Section 10.