
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

Part 21 (repayments to third country traders)

73. In regulation 185(1)—

- (a) omit the definition of “third country”;
- (b) in the definition of “trader”, for “in a third country” substitute “outside the United Kingdom”.