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STATUTORY INSTRUMENTS

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**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

**75.** In regulation 191(1)(b)(i) omit “third”.

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**Commencement Information**

- I1** Reg. 75 not in force at made date, see reg. 1  
**I2** Reg. 75 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

**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 75.