
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 (Imported Gas, Electricity, Heat and Cooling) Relief
Order 2010**

85.—(1) The Value Added Tax (Imported Gas, Electricity, Heat and Cooling) Relief Order 2010⁽¹⁾ is amended as follows.

(2) In article 3, in the words before paragraph (a) omit “from a place outside the member States”.

⁽¹⁾ S.I. 2010/2924.