

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 (Section 55A) (Specified Goods and Excepted Supplies)
Order 2014**

86.—(1) The Value Added Tax (Section 55A) (Specified Goods and Excepted Supplies) Order 2014 ^{M1} is amended as follows.

(2) In article 3(1) omit “intra-Community”.

^{F1}(3)

Textual Amendments

F1 Reg. 86(3) 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. 86 not in force at made date, see reg. 1

I2 Reg. 86 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, Sch.

Marginal Citations

M1 [S.I. 2014/1458](#).

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 86.