
STATUTORY INSTRUMENTS

2019 No. 59

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

PART 3

Revocations

- 89.** The following Orders are revoked, so far as not already revoked—
- (a) The Value Added Tax (Removal of Goods) Order 1992**(1)**;
 - (b) The Value Added Tax (Treatment of Transactions) (No. 2) Order 1992**(2)**;
 - (c) The Value Added Tax (Acquisitions) Relief Order 2002**(3)**;
 - (d) The Value Added Tax (Removal of Gas, Electricity, Heat and Cooling) Order 2010**(4)**;
 - (e) The Value Added Tax (Relief for European Research Infrastructure Consortia) Order 2012**(5)**;
 - (f) The Value Added Tax (Removal of Goods) (Amendment) Order 2012**(6)**.

(1) [S.I. 1992/3111](#), amended by [S.I. 2011/1043](#) and [2012/2953](#). Words “permanent establishment” in article 3 substituted by virtue of section 153(3) of the Finance Act 2003 (c. 14).

(2) [S.I. 1992/3132](#).

(3) [S.I. 2002/1935](#).

(4) [S.I. 2010/2925](#).

(5) [S.I. 2012/2907](#); article 3 is revoked by paragraph 132(k) of Schedule 8 to the Taxation (Cross-border) Trade Act 2018 (c. 22) on a date to be appointed by the Treasury under section 57(3) of that Act.

(6) [S.I. 2012/2953](#).