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STATUTORY INSTRUMENTS

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**2019 No. 60**

**The Value Added Tax (Accounting Procedures  
for Import VAT for VAT Registered Persons  
and Amendment) (EU Exit) Regulations 2019**

**Citation and commencement**

1. These Regulations may be cited as the Value Added Tax (Accounting Procedures for Import VAT for VAT Registered Persons and Amendment) (EU Exit) Regulations 2019 and come into force on such day as the Treasury may by regulations under section 52 of the Taxation (Cross-border) Trade Act 2018 appoint.