
STATUTORY INSTRUMENTS

2019 No. 73

**The Value Added Tax (Tour Operators)
(Amendment) (EU Exit) Regulations 2019**

Amendment of the Value Added Tax (Tour Operators) Order 1987

4. For article 5, substitute—

“**5.** A designated travel service shall be treated for the purposes of the Value Added Tax Act 1994 as supplied in the United Kingdom regardless of the place where it is to be enjoyed.”.