
STATUTORY INSTRUMENTS

2019 No. 73

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

Amendment of the Value Added Tax Act 1994

5. Group 8 of Schedule 8 (zero-rating: transport) to the Value Added Tax Act 1994⁽¹⁾ is amended as follows.

⁽¹⁾ 1994 c. 23. Group 8 of Schedule 8 was varied by S.I. 1994/3014, 1995/653, 1995/3039, 1999/1820, 2001/753, 2002/456, 2002/1173, 2006/1750, section 22(1) of the Finance (No 3) Act 2010 (c. 33), section 1177 of, and paragraph 285(d) of Schedule 1 to, the Corporation Tax Act 2010 (c. 4) and S.I. 2011/2085.