
STATUTORY INSTRUMENTS

2020 No. 1312

The Value Added Tax (Miscellaneous Amendments
to Acts of Parliament) (EU Exit) Regulations 2020

Citation and commencement

1. These Regulations may be cited as the Value Added Tax (Miscellaneous Amendments to Acts of Parliament) (EU Exit) Regulations 2020 and come into force on such day or days as the Treasury may by regulations under section 52 of the Taxation (Cross-border Trade) Act 2018 appoint.