### STATUTORY INSTRUMENTS

# 2020 No. 1312

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

## Amendment of Group 8 of Schedule 8 to the Value Added Tax Act 1994

3. Group 8 of Schedule 8 to the Value Added Tax Act 1994  $^{M1}$  (zero rating: transport) is amended as follows.

#### **Commencement Information**

II Reg. 3 in force at 31.12.2020 by S.I. 2020/1641, reg. 2, Sch.

#### Marginal Citations

M1 1994 c. 23. Item 4 of Group 8, Schedule 8 was amended by S.I. 2001/753 and section 22(1) of the Finance (No. 3) Act 2010 (c. 33). Item 6 of and Note (6) to Group 8, Schedule 8 were amended by S.I. 2002/1173.

## **Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments to Acts of Parliament) (EU Exit) Regulations 2020, Section 3.