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STATUTORY INSTRUMENTS

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**2020 No. 1312**

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

4. In Item 4, in paragraph (a), omit “, ship or aircraft”.

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**Commencement Information**

- II** Reg. 4 in force at 31.12.2020 by S.I. 2020/1641, reg. 2, **Sch.**

**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 4.