
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

7. After Note (4) insert—

“(4ZA) “Vehicle” has the same meaning as in the Management Act(1).”.

(1) “The Management Act” is defined in section 96(1) of the Value Added Tax Act 1994 as meaning the Customs and Excise Management Act 1979 (c. 2). The definition of “vehicle” in section 1 of that Act was replaced by a new definition substituted by paragraph 4(2)(l) of Schedule 7 to the Taxation (Cross-border Trade) Act 2018 with effect from a day to be appointed.