
STATUTORY INSTRUMENTS

2020 No. 1544

**EXITING THE EUROPEAN UNION
VALUE ADDED TAX**

The Value Added Tax (Miscellaneous
Amendments to the Value Added Tax Act 1994
and Revocation) (EU Exit) Regulations 2020

Approved by both Houses of Parliament

Made - - - - 18th December 2020

Laid before House of

Commons - - 21st December 2020

Coming into force in accordance with regulation 1

**THE VALUE ADDED TAX (MISCELLANEOUS
AMENDMENTS TO THE VALUE ADDED TAX ACT 1994
AND REVOCATION) (EU EXIT) REGULATIONS 2020**

1. Citation and commencement
 2. Amendment of the Value Added Tax Act 1994
 3. Refund of NI acquisition VAT to persons constructing certain buildings
 4. Taxation under the laws of member States
 5. Amendment of Schedule 9ZB
 6. In that Schedule, after paragraph 31 insert— Partially exempt supplies...
 7. In paragraph 12 of that Schedule, in sub-paragraph (2), after...
 8. Revocation of the Finance Act 2011, Schedule 23 (Data-gathering Powers)
(Amendment) (EU Exit) Regulations 2019
- Signature
Explanatory Note