
STATUTORY INSTRUMENTS

2020 No. 1545

The Value Added Tax (Miscellaneous Amendments,
Northern Ireland Protocol and Savings and
Transitional Provisions) (EU Exit) Regulations 2020

Part 2

Amendment of secondary legislation relating to value added tax

**Amendment of the Value Added Tax (Removal of Gas, Electricity, Heat and Cooling) Order
2010**

101. In article 3(a)(1) (the application of paragraph 6(1) of Schedule 4 to the Value Added Tax Act 1994), after “within” insert “Northern Ireland or”.

(1) Paragraph 6(1) of Schedule 4 to VATA was repealed by paragraph 88(3) of Schedule 8 to TCTA and re-enacted with modifications in paragraph 30 of Schedule 9ZB to VATA, inserted by paragraph 2 of Schedule 2 to TPTPA. By virtue of section 3(4)(a) of TPTPA, a reference to the repealed provision is to be construed as a reference to the re-enacted provision.