
STATUTORY INSTRUMENTS

2020 No. 1545

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

Part 3

Consequential and other amendments and
revocations of EU Exit secondary legislation

Amendment of the Value Added Tax and Excise Personal Reliefs (Special Visitors and Goods Permanently Imported) (Amendment) (EU Exit) Regulations 2019

106.—(1) The Value Added Tax and Excise Personal Reliefs (Special Visitors and Goods Permanently Imported) (Amendment) (EU Exit) Regulations 2019^{M1} are amended as follows.

- (2) In regulation 2, for “3 to 7” substitute “ 3, 4 and 5 ”.
- (3) Omit regulations 3(2), 6, 7 and 9(2).

Commencement Information

I1 Reg. 106 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Marginal Citations

M1 [S.I. 2019/91](#). This instrument is not yet in force.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020, Section 106.