
STATUTORY INSTRUMENTS

2020 No. 1545

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

Part 4

Savings and transitional Provisions

Transitional provision in relation to secondary legislation amended by these Regulations

127. Regulation 121D of the Value Added Tax Regulations 1995 does not apply to goods supplied at any time to any person pursuant to regulation 131 of those Regulations⁽¹⁾.

⁽¹⁾ Regulation 131 was amended by [S.I. 1995/3147](#), [2003/1485](#) and is omitted by [S.I. 2020/1412](#).