
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

- 35.** In regulation 14(2) ^{M1} (contents of VAT invoice)—
- (a) in the opening words, after “registered person” insert “ who is identified for the purposes of VAT in Northern Ireland ”;
 - (b) in sub-paragraph (b), for “GB” substitute “ XI ”;
 - (c) in sub-paragraph (c)—
 - (i) omit “or services”; and
 - (ii) for “member State” substitute “ relevant territory ”;
 - (d) in sub-paragraph (f), omit “or the extent of the services”.

Commencement Information

II Reg. 35 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Marginal Citations

M1 Relevantly amended by [S.I. 2003/3220](#), 2007/2085 and 2019/59. The amendment made by the last-named instrument has not been commenced and is omitted by this instrument.

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 35.