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STATUTORY INSTRUMENTS

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**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

**Part 3 (VAT invoices and other invoicing requirements)**

**37.** In regulation 16A(1) (simplified invoices), after “£250 and” insert “, where the registered person is identified for the purposes of VAT in Northern Ireland,”.

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(1) Relevantly amended by [S.I. 2012/295](#) and [2019/59](#). The amendment made by the latter instrument has not been commenced and is omitted by this instrument.