

---

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

**46.** In regulation 29(2) <sup>M1</sup> (claims for input tax)—

- (a) in sub-paragraph (d), after “warehouse” insert “ or Northern Ireland warehouse ”;
- (b) in sub-paragraph (e), for “GB” substitute “ XI ”;
- (c) in sub-paragraph (f), for “GB” substitute “ XI ”.

---

**Commencement Information**

**I1** Reg. 46 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

---

**Marginal Citations**

**M1** Relevantly amended by [S.I. 2003/1114](#) and [S.I. 2019/59](#). The amendment made by the latter S.I. is not in force 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 46.