
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

Part 5 (accounting payment and records)

46. In regulation 29(2)(1) (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”.

(1) 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.