
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)

48. In regulation 33(2)(b)(1) (the register of temporary movement of goods from member States), for “another member State” substitute “a different member State”.