
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)

51. In regulation 42(1) (accounting for VAT on the removal of goods), for paragraph (1) substitute—

“(1) This regulation applies—

(a) where goods have been removed—

(i) from Northern Ireland to a member State, or

(ii) from a member State to a different Member State or to Northern Ireland; and

(b) the removal falls within paragraph (f) or (g) of article 4 of the Removal Order.”.

(1) Regulation 24 (which contains definitions relevant to regulation 42) was amended by [S.I. 2019/59](#) and regulation 42 was revoked by the same instrument. The amendment and revocation made by that instrument have not been commenced and have now been omitted by this instrument.