
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 7A (flat-rate scheme for small businesses)

53. In regulation 55C(1) (relevant supplies and purchases)—

- (a) in paragraph (1)(c), omit “from a place outside the member States”;
- (b) in paragraph (6), omit “intra-Community”.

(1) Inserted by [S.I. 2002/1142](#) and amended by [S.I. 2007/1418](#), [2010/2240](#) and [2019/59](#). The amendment made by the last-named instrument is not yet in force and is omitted by this instrument.