
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 14 (input tax and partial exemption)

56. In regulation 101(1) (attribution of input tax to taxable supplies) after sub-paragraph (3)(f) insert—

“(g) where a removal of goods is treated as a taxable supply by virtue of paragraph 31B(1) of Schedule 9ZB(2) to the Act, the value of that supply.”.