## 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.".

<sup>(1)</sup> Regulation 101 was relevantly amended by S.I. 2015/1978, 2007/768 and 2009/820.

<sup>(2)</sup> Paragraph 31B(1) was inserted into Schedule 9ZB by S.I. 2020/1544.