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STATUTORY INSTRUMENTS

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**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)**

57. In regulation 102(1) (use of other methods)—

- (a) in paragraph (2) after “regulation 101(3)(a) to (d)” insert “and (g)”;
- (b) for paragraph (2A) substitute—

“(2A) Notwithstanding any provision of any method approved or directed to be used under this regulation which purports to have the contrary effect, where the method attributes input tax to exempt supplies specified by the Treasury in an order made under section 26(2)(c) of the Act—

- (a) no attribution is to be made in relation to any supplies that are made within the United Kingdom unless—
  - (i) the supply is directly linked to the export of goods and the recipient of the goods is located outside the United Kingdom, or
  - (ii) the supply is between a United Kingdom based intermediary and a United Kingdom based service provider and the recipient of any supply being arranged by the intermediary is located outside the United Kingdom, and
- (b) attribution may be made in relation to any supplies that are made within the European Union.”.

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(1) Regulation 102 was amended by [S.I. 2005/762](#), [2007/768](#), [2010/559](#), [2015/1978](#), [2009/820](#), [2019/408](#) and [2019/513](#). The amendment made by the penultimate instrument is not in force and is revoked by this instrument. The last-named instrument is not fully in force.