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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)**

**58.** In regulation 103B(3)(a)(1) (attribution of input tax incurred on services and related goods used to make financial supplies), omit “and any supply of the same description which is made in another member State”.

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(1) Regulation 103B was amended by [S.I. 2004/3140](#), [2009/820](#), [2019/408](#), [2019/513](#). The amendment made by the penultimate instrument is not yet in force and is omitted by this instrument.