
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 16 (importations, exportations and removals)

61. Before regulation 117 insert—

“Application of this Part

116O. This Part applies to importations, exportations and removals in respect of Great Britain.”