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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 16 (importations, exportations and removals)**

**65.** In regulation 121 (adaptations), after “shall apply” insert “to importations”.