
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 16A (fiscal and other warehousing regimes)

75. In regulation 145B(1) (fiscal warehousing certificates)—

- (a) in paragraph (1) omit the words before “the certificate referred to in section 18B(2)(d)”;
- (b) omit paragraph (2).

(1) Part 16A was inserted by [S.I. 1996/1250](#), and amended by [S.I. 2005/2231](#), [2012/1899](#) and [2019/59](#). The amendments made by the last-named instrument are not yet in force and some are omitted by this instrument – see Part 3.