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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

77. In regulation 145H (removals of goods from a fiscal warehousing regime and transfers overseas)—

- (a) in the heading for “overseas” substitute “ outside Great Britain ”;
- (b) in paragraph (2)—
  - (i) omit sub-paragraph (b);
  - (ii) in sub-paragraph (c), for “the member States” substitute “ Great Britain ”; and
- (c) in paragraph (4)—
  - (i) omit sub-paragraph (b) but not the final “or”;
  - (ii) in sub-paragraph (c), for “the member States” substitute “ Great Britain ”.

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**Commencement Information**

**II** Reg. 77 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020, Section 77.