
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)

78. In regulation 145J (payment on removal of goods from a fiscal warehousing regime), for paragraph (3) substitute—

“(3) In paragraph (2)(a) “status” is a reference to whether the person in question is or is required to be registered under the Act or would be required to register under the Act were it not for paragraph 1(9) of Schedule 1, paragraph 38(6) or paragraph 48(7) of Schedule 9ZA(1), to the Act.”.