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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 17 (means of transport)**

**80.** In regulation 146(1) (interpretation)—

(a) in the definition of “competent authority”—

(i) for “in any member State” substitute “in a relevant territory”, and

(ii) for “in that member State” substitute “in that territory”;

(b) after the definition of “first entry into service” insert—

““new means of transport” has the meaning given by paragraph 83 of Schedule 9ZA to the Act(2);”;

(c) after the definition of “registration” insert—

““relevant territory” means a member State or Northern Ireland.”.

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(1) Regulations 146 to 148 are omitted by [S.I. 2019/59](#) but the amendment made by that instrument is not in force and is omitted by this instrument.

(2) Inserted by paragraph 2 of Schedule 2 to TPTPA.