
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 17 (means of transport)

84. In regulation 152(b) (documents to accompany claim) omit “from a place outside the member States”.