
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 23 (refunds to “do-it-yourself” builders)

89. In regulation 200(1) (interpretation of Part 23), after “section 35 of” insert “, or paragraph 18A of Schedule 9ZA(2) to,”.

(1) Part 23 was amended by [S.I. 2009/1967](#) and [2012/1899](#).

(2) Paragraph 18A was inserted into Schedule 9ZA by [S.I. 2020/1544](#). Schedule 9ZA was inserted into VATA by paragraph 2 of Schedule 2 to TPTPA.