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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

**Amendment of the Value Added Tax (Acquisitions) Relief Order 2002**

**93.** The Value Added Tax (Acquisitions) Relief Order 2002 <sup>M1</sup> is amended as follows.

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**Commencement Information**

**I1** Reg. 93 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

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**Marginal Citations**

**M1** [S.I. 2002/1935](#); revoked by [S.I. 2019/59](#). The provision revoking [S.I. 2002/1935](#) has not been commenced and is now omitted by this instrument.

**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 93.