

---

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

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

**94.** In article 2, for “no VAT shall be payable on any acquisition from another member State of any goods” substitute “NI acquisition VAT, as defined in paragraph 1(3) of Schedule 9ZA to the Value Added Tax Act 1994, shall not be charged on the acquisition in Northern Ireland of goods from a member State”.