
STATUTORY INSTRUMENTS

2020 No. 578

The Value Added Tax (Section 55A) (Specified Services and Excepted Supplies) (Change of Commencement Day and Amendment) (Coronavirus) Order 2020

Amendment of the Value Added Tax (Section 55A) (Specified Services and Excepted Supplies) Order 2019

5. In article 8(2)—

- (a) for “is described in paragraph (1)” substitute “would otherwise be an excepted supply under paragraph (1) (as qualified by paragraph (1A))”;
- (b) in sub-paragraph (b), after “paragraph (1)” insert “(as qualified by paragraph (1A))”.