
STATUTORY INSTRUMENTS

2020 No. 87

**The Value Added Tax (Miscellaneous Amendments,
Revocation and Transitional Provisions) (EU Exit) Regulations
2019 (Appointed Day No. 1) (EU Exit) Regulations 2020**

Appointed day

2. Exit day⁽¹⁾ is the day appointed for the coming into force of the following regulations of the Value Added Tax (Miscellaneous Amendments, Revocation and Transitional Provisions) (EU Exit) Regulations 2019—

- (a) regulation 4(1) and (2); and
- (b) regulation 2, so far as relating to regulation 4(1) and (2).

⁽¹⁾ “exit day” has the meaning given by section 20 of the European Union (Withdrawal) Act 2018 (c. 16). Section 20 was most recently amended by [S.I. 2019/1423](#).