
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

Disapplication of paragraph 1(1) of Schedule 5 to the European Union (Withdrawal Agreement) Act 2020

3. Paragraph 1(1) of Schedule 5 to the European Union (Withdrawal Agreement) Act 2020⁽¹⁾ does not apply to regulation 2.

⁽¹⁾ [2020 c. 1](#); Schedule 5 has effect by virtue of section 41(4) and (6) of the Act and is not yet fully in force. Paragraph 1(1) of Schedule 5 is not yet in force.