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STATUTORY INSTRUMENTS

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**2020 No. 87 (C. 9)**

**EXITING THE EUROPEAN UNION  
VALUE ADDED TAX**

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

*Made - - - - 30th January 2020*

THE VALUE ADDED TAX (MISCELLANEOUS  
AMENDMENTS, REVOCATION AND TRANSITIONAL  
PROVISIONS) (EU EXIT) REGULATIONS 2019  
(APPOINTED DAY NO. 1) (EU EXIT) REGULATIONS 2020

1. Citation
  2. Appointed day
  3. Disapplication of paragraph 1(1) of Schedule 5 to the European Union  
(Withdrawal Agreement) Act 2020
- Signature  
Explanatory Note