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STATUTORY INSTRUMENTS

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**2019 No. 59**

The Value Added Tax (Miscellaneous Amendments  
and Revocations) (EU Exit) Regulations 2019

PART 1

Preliminary

**Citation and commencement**

1. These Regulations may be cited as the Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019 and come into force on such day or days as the Treasury may by regulations under section 52 of the Taxation (Cross-border Trade) Act 2018 appoint.