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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 2

Amendment of secondary legislation relating to value added tax

**Part 2 (registration and provisions for special cases)**

**14.** In regulation 5—

- (a) in paragraph (1) omit “, paragraph 3(1) of Schedule 2, paragraph 3(1) of Schedule 3”;
- (b) in paragraphs (2) and (3) omit “, paragraph 5 of Schedule 2, paragraph 5 of Schedule 3”  
in both places;
- (c) omit paragraphs (3)(d) and (e).