
STATUTORY INSTRUMENTS

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 5 (accounting, payment and records)

27. In regulation 24—

- (a) omit the definition of “the Removal Order”;
- (b) for the definition of “the owner” substitute—

““the owner” means the person who is carrying on the business of which the goods form part of the assets.”.