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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 7A (flat-rate scheme for small businesses)**

**41.** In regulation 55C—

- (a) in paragraph (1)—
  - (i) omit sub-paragraph (b), but not the final ‘or’;
  - (ii) in sub-paragraph (c) omit “from a place outside the member States”;
- (b) in paragraph (4)(a) omit “, or acquisition”;
- (c) in paragraph (6) omit “intra-community”.