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*Status: This version of this provision is prospective.*  
*Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Revocations) (EU Exit) Regulations 2019, Section 63. (See end of Document for details)*

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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

PROSPECTIVE

<sup>F1</sup>63. ....

**Textual Amendments**

**F1** [Reg. 63](#) omitted (31.12.2020) by virtue of [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, **104(4)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

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