
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 19 (bad debt relief (the new scheme))

65. In regulation 165—

- (a) in the definition of “claim” omit “or 166AA”;
- (b) in the definition of “return” omit the words after “25”;
- (c) omit the definition of “tax period”.

Commencement Information

- 11** Reg. 65 not in force at made date, see reg. 1
- 12** Reg. 65 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

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 65.