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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 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”.