
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))

69. In regulation 171—

- (a) in paragraph (1) omit “Subject to regulation 171A,”;
- (b) in paragraph (2) omit “Subject to regulation 171B,”;
- (c) in paragraph (3) omit “Subject to regulation 171B and,”.