
STATUTORY INSTRUMENTS

2019 No.73

**EXITING THE EUROPEAN UNION
VALUE ADDED TAX**

**The Value Added Tax (Tour Operators)
(Amendment) (EU Exit) Regulations 2019**

Approved by the House of Commons

Made - - - - 17th January 2019

*Laid before the House of
Commons - - 22nd January 2019*

Coming into force in accordance with regulation 1

**THE VALUE ADDED TAX (TOUR OPERATORS)
(AMENDMENT) (EU EXIT) REGULATIONS 2019**

1. Citation and commencement
 2. Amendment of the Value Added Tax (Tour Operators) Order 1987
 3. In article 3(1), for “in a member State of the...
 4. For article 5, substitute— A designated travel service shall be treated for the purposes...
 5. Amendment of the Value Added Tax Act 1994
 6. For Item 12 substitute— The supply of a designated travel service to be enjoyed...
- Signature
Explanatory Note