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STATUTORY INSTRUMENTS

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**2019 No. 1509**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment) (No. 2) Regulations 2019**

*Made - - - - - 19th December 2019*  
*Laid before the House of*  
*Commons - - - - - 20th December 2019*  
*Coming into force 1st January 2020*

**THE VALUE ADDED TAX (AMENDMENT)  
(NO. 2) REGULATIONS 2019**

1. Citation and commencement
2. Amendment of the Value Added Tax Regulations 1995
3. In regulation 134 (supplies to persons taxable in another member...
4. After regulation 134 insert— The zero-rating provided for by regulation 134 shall be revoked...

Signature

Explanatory Note