Status:	This is the	original ve	ersion (a	is it was c	originally made).	This
item of	legislation	is currentl	v onlv a	vailahle i	in its original for	mat.

## STATUTORY INSTRUMENTS

## 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