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STATUTORY INSTRUMENTS

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**2019 No. 1509**

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

**Amendment of the Value Added Tax Regulations 1995**

3. In regulation 134(1) (supplies to persons taxable in another member State)—
  - (a) at the beginning, for “Where” substitute “Subject to regulation 134A, where”; and
  - (b) in paragraph (b), for “a person taxable in another member State” substitute “a person (“P”) who is registered for VAT in another member State and has provided the supplier with the VAT identification number issued to P by that other member State”.