Status:	This is the	original ve	ersion (as it was	originally made). T	his
item of	legislation	is currentl	v only o	available	in its original form	at.

STATUTORY INSTRUMENTS

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".