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STATUTORY INSTRUMENTS

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**2019 No. 408**

**EXITING THE EUROPEAN UNION  
VALUE ADDED TAX**

The Value Added Tax (Input Tax) (Specified  
Supplies) (EU Exit) (No. 2) Regulations 2019

*Made - - - - 28th February 2019  
Laid before the House of  
Commons - - 1st March 2019  
Coming into force in accordance with regulation 1*

**THE VALUE ADDED TAX (INPUT TAX) (SPECIFIED  
SUPPLIES) (EU EXIT) (NO. 2) REGULATIONS 2019**

1. Citation, commencement and effect
2. Amendment of the Value Added Tax Regulations 1995
3. In regulation 102 (use of other methods), after paragraph (2)...
4. In regulation 103B (attribution of input tax incurred on services...
5. Amendment of the Value Added Tax (Input Tax) (Specified Supplies) Order 1999
6. In article 3, in paragraphs (a) and (b) for “member...  
Signature  
Explanatory Note