
STATUTORY INSTRUMENTS

2019 No. 408

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

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Value Added Tax (Input Tax) (Specified Supplies) (EU Exit) (No. 2) Regulations 2019 and come into force on such day or days as the Treasury may by regulations under section 52 of the Taxation (Cross-border Trade) Act 2018 appoint.

(2) The amendments made by these Regulations have effect in relation to supplies of services made on or after the day on which they come into force.