
STATUTORY INSTRUMENTS

2019 No. 59

The Value Added Tax (Miscellaneous Amendments
and Revocations) (EU Exit) Regulations 2019

PART 2

Amendment of secondary legislation relating to value added tax

Part 3 (VAT invoices and other invoicing requirements)

19. In regulation 16(1) omit “and the supply is other than to a person in another member State”.