
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 16(A) (fiscal and other warehousing regimes)

60. In regulation 145H—

(a) in paragraph (2)—

(i) omit sub-paragraph (b);

(ii) in sub-paragraph (c), for “member States” substitute “United Kingdom”;

(b) in paragraph (4)—

(i) omit sub-paragraph (b), but not the final “or”;

(ii) in sub-paragraph (c), for “member States” substitute “United Kingdom”.