
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 21 (repayments to third country traders)

74. In regulation 188—

- (a) in paragraph (1) omit “third”;
- (b) in paragraph (2) omit sub-paragraph (a).