
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

Schedule 1A: Fiscal warehousing regime

81. In Schedule 1A—

- (a) in paragraph 1—
 - (i) omit sub-paragraph (e);
 - (ii) in sub-paragraph (f), for “member States”, in both places it occurs, substitute “United Kingdom”;
- (b) in paragraph 3—
 - (i) omit sub-paragraph (c);
 - (ii) in sub-paragraph (d), for “member States” substitute “United Kingdom”;
- (c) in paragraph 4(b)—
 - (i) for “articles 145H(4)(b) or” substitute “regulation”;
 - (ii) for “another member State” substitute “the United Kingdom”;
 - (iii) for “the member States” substitute “the United Kingdom”.