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STATUTORY INSTRUMENTS

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**2020 No. 1412**

**The Travellers' Allowances and Miscellaneous Provisions (EU Exit) Regulations 2020**

**PART 3**

Consequential provisions and miscellaneous amendments

**CHAPTER 2**

Miscellaneous amendments

**Amendment of the Value Added Tax Regulations 1995**

**11.**—(1) Part 16 (importations, exportations and removals) of the Value Added Tax Regulations 1995(1) is amended as follows.

(2) In regulation 117 omit paragraphs (4) and (7A) to (7D).

(3) In regulation 129(1)—

(a) omit the “and” at the end of sub-paragraph (a)(iii);

(b) at the end of sub-paragraph (b) insert “and”;

(c) after sub-paragraph (b) insert—

“(c) the goods are not personal gifts on export as defined in regulation 2 of the Customs (Export) (EU Exit) Regulations 2019(2),”.

(4) Omit the heading immediately before regulation 131.

(5) Omit regulation 131.

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(1) [S.I. 1995/2518](#); amended by [S.I. 1995/3147](#), [1996/210](#), [1999/438](#), [2003/1485](#), [2006/3292](#), [2013/2241](#) and [2019/513](#). The amendments made by [S.I. 2019/513](#) are not yet in force. There are other amending instruments, but none is relevant.

(2) [S.I. 2019/108](#); the definition of personal gifts on export is inserted by [S.I. 2019/1346](#). There are other amending instruments, but none is relevant.