
STATUTORY INSTRUMENTS

2020 No. 1495

The Value Added Tax (Miscellaneous and Transitional Provisions, Amendment and Revocation) (EU Exit) Regulations 2020

PART 1

Preliminary

Citation and commencement

1.—(1) These Regulations may be cited as the Value Added Tax (Miscellaneous and Transitional Provisions, Amendment and Revocation) (EU Exit) Regulations 2020.

(2) These Regulations come into force on such day or days as the Treasury may by regulations under section 52 of the Taxation (Cross-border Trade) Act 2018 appoint.

Commencement Information

II Reg. 1 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous and Transitional Provisions, Amendment and Revocation) (EU Exit) Regulations 2020, Section 1.