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STATUTORY INSTRUMENTS

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**2020 No. 1545**

**The Value Added Tax (Miscellaneous Amendments,  
Northern Ireland Protocol and Savings and  
Transitional Provisions) (EU Exit) Regulations 2020**

**Part 1**

Preliminary

**Citation and commencement**

1. These Regulations may be cited as the Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 and come into force on such day as the Treasury may by regulations under section 52 of the Taxation (Cross-border Trade) Act 2018 appoint.

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**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 Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020, Section 1.