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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 2**

Amendment of secondary legislation relating to value added tax

**Amendment of the Value Added Tax (Section 55A) (Specified Goods and Excepted Supplies) Order 2014**

**102.** The Value Added Tax (Section 55A) (Specified Goods and Excepted Supplies) Order 2014<sup>M1</sup> is amended as follows.

**Commencement Information**

**I1** Reg. 102 in force at 31.12.2020 by [S.I. 2020/1641](#), reg. 2, [Sch.](#)

**Marginal Citations**

**M1** [S.I. 2014/1458](#); amended by [S.I. 2019/59](#). The amendments made by this instrument are not yet in force and are, in part, revoked by this instrument.

**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 102.