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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

**Part 5 (accounting payment and records)**

- 50.** In regulation 40(1)(1) (VAT to be accounted for on returns and payment of VAT)—
- (a) in sub-paragraph (c), after “regime,” insert “or Northern Ireland fiscal warehousing regime,”;
  - (b) in sub-paragraph (d), after “regime” in each place it occurs insert “or Northern Ireland warehousing regime”.

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(1) Regulation 40 was substituted by [S.I. 1996/1250](#). It is amended by [S.I. 2000/258](#), [2004/1675](#), [2007/1418](#), [2009/2978](#), [2018/261](#) and [2019/60](#). The last-named instrument is not yet in force and the amendment that it makes is partly omitted by this instrument.