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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

7. In article 5, for “paragraph 5A of Schedule 2” substitute “ paragraph 30(1) and (2) of Schedule 9ZB ”.

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**Commencement Information**

**II** Reg. 7 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 7.