
STATUTORY INSTRUMENTS

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 17 (means of transport)

85. In regulation 155—

- (a) in the heading, for “departing to another member State” substitute “departing Northern Ireland for a member State”;
- (b) for “in another member State” in each place it occurs substitute “a member State”;
- (c) in sub-paragraph (a), for “the United Kingdom” substitute “Northern Ireland”;
- (d) in sub-paragraph (b) after “transport” insert “from Northern Ireland”.