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STATUTORY INSTRUMENTS

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**2020 No. 578**

**VALUE ADDED TAX**

**The Value Added Tax (Section 55A) (Specified Services and Excepted Supplies) (Change of Commencement Day and Amendment) (Coronavirus) Order 2020**

<i>Made</i> - - - -	<i>8th June 2020</i>
<i>Laid before the House of Commons</i> - -	<i>9th June 2020</i>
<i>Coming into force</i>	<i>20th July 2020</i>

**THE VALUE ADDED TAX (SECTION 55A) (SPECIFIED SERVICES AND EXCEPTED SUPPLIES) (CHANGE OF COMMENCEMENT DAY AND AMENDMENT) (CORONAVIRUS) ORDER 2020**

1. Citation and commencement
2. Amendment of the Value Added Tax (Section 55A) (Specified Services and Excepted Supplies) Order 2019
3. In article 1(2) for “1st October 2020” substitute “1st March...”
4. After article 8(1) insert— (1A) Where a supply falls within...
5. In article 8(2)— (a) for “is described in paragraph (1)”...  
Signature  
Explanatory Note