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STATUTORY INSTRUMENTS

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**2020 No. 87 (C. 9)**

**EXITING THE EUROPEAN UNION  
VALUE ADDED TAX**

The Value Added Tax (Miscellaneous Amendments,  
Revocation and Transitional Provisions) (EU Exit) Regulations  
2019 (Appointed Day No. 1) (EU Exit) Regulations 2020

*Made* - - - - *30th January 2020*

The Treasury make these Regulations in exercise of the powers conferred by section 52 of the Taxation (Cross-border Trade) Act 2018<sup>(1)</sup> and regulation 1 of the Value Added Tax (Miscellaneous Amendments, Revocation and Transitional Provisions) (EU Exit) Regulations 2019<sup>(2)</sup>.

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<sup>(1)</sup> 2018 c. 22.

<sup>(2)</sup> S.I. 2019/513.