Changes to legislation: There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Paragraph 8. (See end of Document for details)

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SCHEDULE 2

VALUE ADDED TAX: AMENDMENTS RELATING TO THE NORTHERN IRELAND PROTOCOL ETC

PART 1

AMENDMENTS OF VATA 1994

Other amendments of VATA 1994

In Schedule 8 (zero-rating), in Group 18, in Note (2), in paragraph (a), for "a member State" substitute " the United Kingdom, a member State or an associated country (within the meaning given by Article 2(c) of that Regulation)".

Commencement Information

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I1 Sch. 2 para. 8 in force at Royal Assent for specified purposes, see s. 11(1)(e)

I2 Sch. 2 para. 8 in force at 31.12.2020 in so far as not already in force by S.I. 2020/1642, reg. 9

Changes to legislation:

There are currently no known outstanding effects for the Taxation (Post-transition Period) Act 2020, Paragraph 8.