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STATUTORY INSTRUMENTS

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**2019 No. 73**

**The Value Added Tax (Tour Operators)  
(Amendment) (EU Exit) Regulations 2019**

**Citation and commencement**

1. These Regulations may be cited as the Value Added Tax (Tour Operators) (Amendment) (EU Exit) Regulations 2019 and come into force on such day or days as the Treasury may by regulations under section 52 of the Taxation (Cross-border Trade) Act 2018 appoint.

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**Commencement Information**

- I1** Reg. 1 not in force at made date, see [reg. 1](#)  
**I2** [Reg. 1](#) 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 (Tour Operators) (Amendment) (EU Exit) Regulations 2019, Section 1.