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STATUTORY INSTRUMENTS

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**2019 No. 73**

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

6. For Item 12 substitute—

“12. The supply of a designated travel service to be enjoyed outside the United Kingdom, to the extent to which the supply is so enjoyed.”.

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**Commencement Information**

- I1** Reg. 6 not in force at made date, see [reg. 1](#)  
**I2** [Reg. 6](#) 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 6.