
STATUTORY INSTRUMENTS

2020 No. 1312

**The Value Added Tax (Miscellaneous Amendments
to Acts of Parliament) (EU Exit) Regulations 2020**

Amendment of Group 8 of Schedule 8 to the Value Added Tax Act 1994

5. For Item 6 substitute—

“6 Any services provided for—

(a) the handling of ships, aircraft or railway vehicles—

(i) in a port, customs and excise airport or international railway area, or

(ii) outside the United Kingdom;

(b) the handling or storage—

(i) in a port,

(ii) on land adjacent to a port,

(iii) in a customs and excise airport,

(iv) in an international railway area, or

(v) in a temporary storage facility,

of goods carried in a ship, aircraft or railway vehicle.”.