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## STATUTORY INSTRUMENTS

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# 2020 No. 1495

## The Value Added Tax (Miscellaneous and Transitional Provisions, Amendment and Revocation) (EU Exit) Regulations 2020

### PART 1

#### Preliminary

#### Citation and commencement

1.—(1) These Regulations may be cited as the Value Added Tax (Miscellaneous and Transitional Provisions, Amendment and Revocation) (EU Exit) Regulations 2020.

(2) These Regulations 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 in force at 31.12.2020 by [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)

#### Interpretation - general

2. In these Regulations—

“Commissioners” means HMRC Commissioners;

“TCTA 2018” means the Taxation (Cross-border Trade) Act 2018;

“the VAT Regulations” means the Value Added Tax Regulations 1995 <sup>M1</sup>;

“VATA 1994” means the Value Added Tax Act 1994 <sup>M2</sup>.

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#### Commencement Information

**I2** Reg. 2 in force at 31.12.2020 by [S.I. 2020/1641](#), [reg. 2](#), [Sch.](#)

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#### Marginal Citations

**M1** [S.I. 1995/2518](#). For relevant amendments see footnotes below.

**M2** [1994 c. 23](#). For relevant amendments see footnotes below.

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous and Transitional Provisions, Amendment and Revocation) (EU Exit) Regulations 2020, PART 1.