

---

STATUTORY INSTRUMENTS

---

**2020 No. 1544**

**EXITING THE EUROPEAN UNION  
VALUE ADDED TAX**

The Value Added Tax (Miscellaneous  
Amendments to the Value Added Tax Act 1994  
and Revocation) (EU Exit) Regulations 2020

*Approved by both Houses of Parliament*

*Made - - - - 18th December 2020*

*Laid before House of*

*Commons - - 21st December 2020*

*Coming into force in accordance with regulation 1*

**THE VALUE ADDED TAX (MISCELLANEOUS  
AMENDMENTS TO THE VALUE ADDED TAX ACT 1994  
AND REVOCATION) (EU EXIT) REGULATIONS 2020**

1. Citation and commencement
  2. Amendment of the Value Added Tax Act 1994
  3. Refund of NI acquisition VAT to persons constructing certain buildings
  4. Taxation under the laws of member States
  5. Amendment of Schedule 9ZB
  6. In that Schedule, after paragraph 31 insert— Partially exempt supplies...
  7. In paragraph 12 of that Schedule, in sub-paragraph (2), after...
  8. Revocation of the Finance Act 2011, Schedule 23 (Data-gathering Powers)  
(Amendment) (EU Exit) Regulations 2019
- Signature  
Explanatory Note

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments to the Value Added Tax Act 1994 and Revocation) (EU Exit) Regulations 2020.