
STATUTORY INSTRUMENTS

2021 No. 1156

**The Free Zones (Customs, Excise and
Value Added Tax) Regulations 2021**

PART 4

VALUE ADDED TAX

Amendment of the Value Added Tax Regulations 1995

9. In regulation 14 (contents of VAT invoice) of the Value Added Tax Regulations 1995⁽¹⁾, after paragraph (1)(o) insert –

“(p) where a VAT invoice relates in whole or in part to a supply falling within Item 1 of Group 22 of Schedule 8 to the Act⁽²⁾ (free zones), the reference “free zone”.”.

⁽¹⁾ S.I. 1995/2518; regulation 14(1) has been amended by S.I. 1996/1250, 2003/3220, 2007/2085, and 2012/2951.

⁽²⁾ Group 22 is inserted by regulation 8(3) of this instrument.