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STATUTORY INSTRUMENTS

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**2021 No. 1164**

**The Value Added Tax (Distance Selling and Miscellaneous Amendments) Regulations 2021**

**PART 2**

Amendments to secondary legislation

**Amendments to the Value Added Tax Regulations 1995**

- 23. The Value Added Tax Regulations 1995(1) are amended as follows.
- 24. In regulation 133AD omit paragraph (c).
- 25. In regulation 133B(3), for “regulation 9” substitute “regulation 2”.
- 26. In regulation 145J(3), before “paragraph 38(6)” insert “or”.

**Amendments to the Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020**

- 27. The Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020(2) are amended as follows.
- 28. In regulation 6(2), for “the person who causes” to the end substitute “—
  - (a) in any case where a person causes goods to be placed into free circulation, that person (and not the person described in paragraph 4(3), (3A) or (4) of that Schedule); and
  - (b) in any other case, the person described in paragraph 4(4) of that Schedule.”.
- 29. In regulation 6A(2), for “the person who causes” to the end substitute “—
  - (a) in any case where a person causes goods to be placed into free circulation, that person (and not the person described in paragraph 4(3) or (4)(b) of that Schedule); and
  - (b) in any other case, the person described in paragraph 4(4)(b) of that Schedule.”.
- 30. In regulation 19(3)(a), after “Great Britain”, in both places it occurs, insert “or the Isle of Man”.
- 31. In regulation 22(2)—
  - (a) omit the “or” at the end of paragraph (d);
  - (b) at the end of paragraph (e) insert “or”;
  - (c) after that paragraph insert—
    - “(f) makes a scheme supply within the meaning of Schedule 9ZD to VATA.”.

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(1) [S.I. 1995/2518](#); relevant amending instruments are [S.I. 2020/1545](#) and [2021/715](#).

(2) [S.I. 2020/1546](#), amended by [S.I. 2021/715](#); there are other amending instruments, but none is relevant.

### **Miscellaneous amendments to other secondary legislation**

**32.** In article 3A(2) of the Value Added Tax (Imported Goods) Relief Order 1984<sup>(3)</sup>, for “European Union (Withdrawal) Act 2020”, in both places it occurs, substitute “European Union (Withdrawal) Act 2018<sup>(4)</sup>”.

**33.** In article 2(b) of the Value Added Tax (Treatment of Transactions) Order 1995<sup>(5)</sup>, for “European Union (Withdrawal) Act 2020” substitute “European Union (Withdrawal) Act 2018”.

**34.** In article 12(3)(b)(ii) of the Value Added Tax (Special Provisions) Order 1995<sup>(6)</sup>, for “European Union (Withdrawal) Act 2020” substitute “European Union (Withdrawal) Act 2018”.

**35.** Omit regulations 5 to 8 of the Finance Act 2021, Section 95 and Schedule 18 (Distance Selling: Northern Ireland) (Appointed Day No. 1 and Transitory Provision) Regulations 2021<sup>(7)</sup>.

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(3) S.I. 1984/746; relevant amending instruments are S.I. 2020/1545 and 2021/715.

(4) 2018 c. 16.

(5) S.I. 1995/958; relevant amending instruments are S.I. 1999/3119 and 2020/1545.

(6) S.I. 1995/1268; relevant amending instruments are S.I. 1997/1616, 2002/1503, 2006/2187 and 2020/1545.

(7) S.I. 2021/770 (C. 41).