
STATUTORY INSTRUMENTS

2021 No. 1164

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

PART 1

Amendments to the Value Added Tax Act 1994

Amendments to Schedule 9ZE to the Value Added Tax Act 1994

- 12.** In paragraph 34(3) (registration under this Act)—
- (a) for the words before paragraph (a) substitute “A supply made by a participant in a special scheme is a “relevant supply” if—”;
 - (b) in paragraph (a), for “supplies” substitute “supply”;
 - (c) in paragraph (b), for “supplies are” substitute “supply is”.