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### 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

**15.** In paragraph 38(2)(c) (time and place of supply of goods) for "registered under the IOSS scheme" substitute "a participant in a special scheme".