### 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 9ZD to the Value Added Tax Act 1994

**4.** In paragraph 4(3) (persons who may be registered) omit "otherwise".