
STATUTORY INSTRUMENTS

2021 No. 1165

The Value Added Tax (Distance Selling and
Miscellaneous Amendments No. 2) Regulations 2021

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

5. In paragraph 48(8)(b) (liability to be registered), omit “(and references to a “third country” and “third territory” were read accordingly as including Great Britain)”.