
STATUTORY INSTRUMENTS

2021 No. 714

**EXITING THE EUROPEAN UNION
VALUE ADDED TAX**

**The Value Added Tax (Miscellaneous Amendments
and Repeals) (EU Exit) Regulations 2021**

Approved by the House of Commons

<i>Made</i>	<i>- - - -</i>	<i>at 1.45 p.m. on 28th</i>
		<i>June 2021</i>
<i>Laid before the House of</i>		<i>at 4.00 p.m. on 28th</i>
<i>Commons</i>	<i>- -</i>	<i>June 2021</i>
<i>Coming into force</i>		<i>1st July 2021</i>

**THE VALUE ADDED TAX (MISCELLANEOUS AMENDMENTS
AND REPEALS) (EU EXIT) REGULATIONS 2021**

1. Citation and commencement
2. Interpretation
3. Zero rating: transport
4. Movement of own goods from Great Britain to Northern Ireland for non-business purposes
5. Supplies from a member State to Great Britain via Northern Ireland
6. (1) Schedule 9ZC is amended as follows.
7. Correction of minor errors in VATA
8. (1) Schedule 9ZB is amended as follows.
9. Repeals
10. In the Taxation (Cross-border Trade) Act 2018, in Schedule 8...
Signature
Explanatory Note

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Repeals) (EU Exit) Regulations 2021.