
STATUTORY INSTRUMENTS

2021 No. 715

**The Value Added Tax (Amendment)
(EU Exit) Regulations 2021**

Amendment of the Value Added Tax Regulations 1995

15. In regulation 2(1) (interpretation—general), in the definition of “registered person”, for “2, 3, 3A” substitute “3A, Part 8 or 9 of Schedule 9ZA or Schedule”.