
STATUTORY INSTRUMENTS

2021 No. 715

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

Amendment of the Value Added Tax Regulations 1995

16. In regulation 5 (registration and notification)—

- (a) in paragraph (1), for “paragraph 3(1) of Schedule 2, paragraph 3(1) of Schedule 3 or paragraph 3(1) or 4(1) of Schedule 3A” substitute “paragraph 3(1) or 4(1) of Schedule 3A, paragraph 40(1) or 50(1) of Schedule 9ZA”;
- (b) in paragraph (2), for “paragraph 5 of Schedule 2, paragraph 5 of Schedule 3 or paragraph 5 of Schedule 3A” substitute “paragraph 5 of Schedule 3A, paragraph 42 or 52 of Schedule 9ZA”;
- (c) in paragraph (3)—
 - (i) in the opening words, for “paragraph 5 of Schedule 2, paragraph 5 of Schedule 3 or paragraph 5 of Schedule 3A” substitute “paragraph 5 of Schedule 3A, paragraph 42 or 52 of Schedule 9ZA”;
 - (ii) omit sub-paragraphs (d) and (e);
 - (iii) after sub-paragraph (f), insert—
 - “(fa) where paragraph 42(1) of Schedule 9ZA to the Act applies, the date on which he ceased to be registerable by virtue of paragraph 42(3) of that Schedule; or
 - (fb) where paragraph 52(1) of Schedule 9ZA to the Act applies, the date on which he ceased to be registerable by virtue of paragraph 52(4) of that Schedule; or”.