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STATUTORY INSTRUMENTS

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**2021 No. 715**

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

**Amendment of the Value Added Tax Regulations 1995**

**18.** In regulation 12 (notification of intended section 14(2) supplies by persons belonging in other member States)—

- (a) in the heading, for “section 14(2)” substitute “paragraph 6(3) of Schedule 9ZA”;
- (b) in paragraphs (1), (4) and (5), for “section 14(2) of” substitute “paragraph 6(3) of Schedule 9ZA to”.