
STATUTORY INSTRUMENTS

2021 No. 715

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

Amendment of the Value Added Tax Regulations 1995

- 21.** In regulation 17 (section 14(6) supplies to persons belonging in other member States)—
- (a) in the heading, for “Section 14(6)” substitute “Paragraph 6(9) of Schedule 9ZA”;
 - (b) in paragraph (1), for “section 14(6) of” substitute “paragraph 6(9) of Schedule 9ZA to”.