
STATUTORY INSTRUMENTS

2021 No. 715

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

Amendment of the Value Added Tax Regulations 1995

- 22.** In regulation 18 (section 14(1) supplies by intermediate suppliers)—
- (a) in the heading, for “Section 14(1)” substitute “Paragraph 6(2) of Schedule 9ZA”;
 - (b) in each place it occurs in paragraphs (1) and (2), for “section 14(1) of” substitute “paragraph 6(2) of Schedule 9ZA to”.