
STATUTORY INSTRUMENTS

2021 No. 715

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

Amendment of the Value Added Tax Regulations 1995

25. In regulation 25 (making of returns)—

- (a) in paragraph (1)(b), for “2, 3, 3A” substitute “3A, Parts 8 and 9 of Schedule 9ZA and Schedule”;
- (b) in paragraph (4)(b), for “paragraph 4 of Schedule 2 or paragraph 4 of Schedule 3” substitute “paragraph 41 or 51 of Schedule 9ZA”.