
STATUTORY INSTRUMENTS

2021 No. 715

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

Amendment of the Value Added Tax Regulations 1995

27. In regulation 39 (calculation of returns)—

- (a) in paragraph (1), after “this regulation” insert “and any further requirements that may be contained in a notice published by the Commissioners”;
- (b) in paragraph (2)—
 - (i) for “the box opposite the legend “VAT due in this period on sales and other outputs”” substitute “Box 1”;
 - (ii) for “acquisitions in Northern Ireland from member States” substitute “acquisitions of goods made in Northern Ireland from EU member States”;
 - (iii) for “the box opposite the legend “VAT due in this period on acquisitions from other EC member States”” substitute “Box 2”;
- (c) in paragraph (3), for “the box opposite the legend “VAT reclaimed in this period on purchases and other inputs” (including acquisitions from other member States)” substitute “Box 4”.