
STATUTORY INSTRUMENTS

2021 No. 715

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

Amendment of the Value Added Tax Regulations 1995

29. In regulation 86(1) (supplies of water, gas or any form of power, heat, refrigeration or other cooling, or ventilation), for “subsections (7) and (8) of section 6 of” substitute “sub-paragraphs (1) and (2) of paragraph 28 of Schedule 9ZB to”.