Status:	This is the	original ve	ersion (a	is it was c	originally made).	This
item of	legislation	is currentl	v onlv a	vailahle i	in its original for	mat.

## STATUTORY INSTRUMENTS

## 2021 No. 715

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

## Amendment of the Value Added Tax Regulations 1995

**33.** In regulation 97(1) (valuation of acquisitions), for "paragraph 2 of Schedule 7" substitute "paragraph 10 of Schedule 9ZA".