Status:	This is th	e original	version	(as it was	originally m	ade). This
item of	legislatio	n is currei	ntly only	available	in its origina	al format.

STATUTORY INSTRUMENTS

2021 No. 715

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

Amendment of the Value Added Tax Regulations 1995

36. In regulation 101(3)(g) (attribution of input tax to taxable supplies), for "paragraph 31B(1)" substitute "paragraph 31A(1)".