
STATUTORY INSTRUMENTS

2021 No. 715

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

Amendment of the Value Added Tax Regulations 1995

39. In regulation 118 (enactments excepted)—

(a) in paragraph (a)—

(i) before sub-paragraph (i) insert—

“(ai) section 5A (exemption from duty on spirits in flavourings)(1),”;

(ii) omit sub-paragraphs (iii) and (v);

(iii) in sub-paragraph (vi), omit “and 43”;

(b) in paragraph (b), omit sub-paragraphs (iii) and (v);

(c) in paragraph (c), omit sub-paragraph (iv);

(d) after paragraph (f), insert—

“(fa) the Finance Act 1995(2), section 5 (denatured alcohol);”.

(1) Section 5A was inserted by [S.I. 2009/730](#).

(2) [1995 c. 4](#). There are no relevant amendments.