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STATUTORY INSTRUMENTS

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**2021 No. 715**

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

**Amendment of the Value Added Tax Regulations 1995**

**45.** In regulation 133E—

- (a) in paragraph (1), after “6 months” insert “(or 30 days if the motor vehicle is to be removed to Great Britain)”;
- (b) omit paragraph (3).