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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**

**48.** In regulation 146 (interpretation of Part 17: means of transport), in the definition of “claim”, for “section 40 of” substitute “paragraph 19 of Schedule 9ZA to”.