
STATUTORY INSTRUMENTS

2021 No. 715

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

Amendment of the Value Added Tax Regulations 1995

50. In regulation 148A (notification of the arrival in the United Kingdom of motorised land vehicles and payment of VAT)—

- (a) in paragraph (9)(g)—
 - (i) in the opening words, for “paragraph 6 of Schedule 4” substitute “paragraph 30 of Schedule 9ZB”;
 - (ii) in sub-paragraph (i), for “paragraph 3 of Schedule 7” substitute “paragraph 11 of Schedule 9ZA”;
- (b) in paragraph (14), for “paragraph 6 of Schedule 4” substitute “paragraph 30 of Schedule 9ZB”.