
STATUTORY INSTRUMENTS

2021 No. 715

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

Amendment of the Value Added Tax (Removal of Gas, Electricity, Heat and Cooling) Order 2010

55. In article 3 (the application of paragraph 6(1) of Schedule 4 to the Value Added Tax Act 1994)—

- (a) in the heading, for “paragraph 6(1) of Schedule 4” substitute “paragraph 30 of Schedule 9ZB”;
- (b) for “Paragraph 6(1) of Schedule 4 (matters to be treated as supply of goods or services)” substitute “Paragraph 30 of Schedule 9ZB (removal of business assets to be treated as a supply of goods)”.