Status:	This is i	the origin	ıal versio	n (as it wa:	s origi	inally made).	This
item of	legislati	ion is cur	rently on	lv available	e in its	original for	mat

## STATUTORY INSTRUMENTS

## 2021 No. 986

## **VALUE ADDED TAX**

The Value Added Tax (Amendment) Regulations 2021

Made - - - - 6th September 2021
Laid before the House of
Commons - - 7th September 2021

1st April 2022

THE VALUE ADDED TAX (AMENDMENT) REGULATIONS 2021

- 1. Citation and Commencement
- 2. Amendment of the Value Added Tax Regulations 1995 Signature Explanatory Note

Coming into force