
STATUTORY INSTRUMENTS

2021 No. 986

The Value Added Tax (Amendment) Regulations 2021

Amendment of the Value Added Tax Regulations 1995

2. Regulation 32B of the Value Added Tax Regulations 1995⁽¹⁾ is amended as follows—
 - (a) omit paragraphs (2) to (5);
 - (b) in paragraph (6), for “exemptions under paragraphs (1)(b) and (3) do” substitute “exemption under paragraph (1)(b) does”.

⁽¹⁾ [S.I. 1995/2518](#); amended by [S.I. 2018/261](#); there are other amending instruments but none are relevant.