STATUTORY INSTRUMENTS

## 2022 No. 226

## The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022

## PART 2

Amendments to secondary legislation

Amendments to the Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020

**32.** The Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020(1) are amended in accordance with regulations 33 to 35.