
STATUTORY INSTRUMENTS

2021 No. 1164

The Value Added Tax (Distance Selling and
Miscellaneous Amendments) Regulations 2021

PART 1

Amendments to the Value Added Tax Act 1994

Amendments to Schedule 9ZD to the Value Added Tax Act 1994

3. In paragraph 2 (“scheme supply”) omit “(and references to a “third country” and “third territory” were read accordingly as including Great Britain)”.