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### 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)".