
STATUTORY INSTRUMENTS

2021 No. 1164

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

PART 2

Amendments to secondary legislation

Amendments to the Value Added Tax Regulations 1995

- 23. The Value Added Tax Regulations 1995(1) are amended as follows.
- 24. In regulation 133AD omit paragraph (c).
- 25. In regulation 133B(3), for “regulation 9” substitute “regulation 2”.
- 26. In regulation 145J(3), before “paragraph 38(6)” insert “or”.

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

- 27. The Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020(2) are amended as follows.
- 28. In regulation 6(2), for “the person who causes” to the end substitute “—
 - (a) in any case where a person causes goods to be placed into free circulation, that person (and not the person described in paragraph 4(3), (3A) or (4) of that Schedule); and
 - (b) in any other case, the person described in paragraph 4(4) of that Schedule.”.
- 29. In regulation 6A(2), for “the person who causes” to the end substitute “—
 - (a) in any case where a person causes goods to be placed into free circulation, that person (and not the person described in paragraph 4(3) or (4)(b) of that Schedule); and
 - (b) in any other case, the person described in paragraph 4(4)(b) of that Schedule.”.
- 30. In regulation 19(3)(a), after “Great Britain”, in both places it occurs, insert “or the Isle of Man”.
- 31. In regulation 22(2)—
 - (a) omit the “or” at the end of paragraph (d);
 - (b) at the end of paragraph (e) insert “or”;
 - (c) after that paragraph insert—
 - “(f) makes a scheme supply within the meaning of Schedule 9ZD to VATA.”.

(1) [S.I. 1995/2518](#); relevant amending instruments are [S.I. 2020/1545](#) and [2021/715](#).

(2) [S.I. 2020/1546](#), amended by [S.I. 2021/715](#); there are other amending instruments, but none is relevant.

Miscellaneous amendments to other secondary legislation

32. In article 3A(2) of the Value Added Tax (Imported Goods) Relief Order 1984⁽³⁾, for “European Union (Withdrawal) Act 2020”, in both places it occurs, substitute “European Union (Withdrawal) Act 2018⁽⁴⁾”.

33. In article 2(b) of the Value Added Tax (Treatment of Transactions) Order 1995⁽⁵⁾, for “European Union (Withdrawal) Act 2020” substitute “European Union (Withdrawal) Act 2018”.

34. In article 12(3)(b)(ii) of the Value Added Tax (Special Provisions) Order 1995⁽⁶⁾, for “European Union (Withdrawal) Act 2020” substitute “European Union (Withdrawal) Act 2018”.

35. Omit regulations 5 to 8 of the Finance Act 2021, Section 95 and Schedule 18 (Distance Selling: Northern Ireland) (Appointed Day No. 1 and Transitory Provision) Regulations 2021⁽⁷⁾.

(3) S.I. 1984/746; relevant amending instruments are S.I. 2020/1545 and 2021/715.

(4) 2018 c. 16.

(5) S.I. 1995/958; relevant amending instruments are S.I. 1999/3119 and 2020/1545.

(6) S.I. 1995/1268; relevant amending instruments are S.I. 1997/1616, 2002/1503, 2006/2187 and 2020/1545.

(7) S.I. 2021/770 (C. 41).