
STATUTORY INSTRUMENTS

2021 No. 715

The Value Added Tax (Amendment)
(EU Exit) Regulations 2021

Amendment of the Value Added Tax Regulations 1995

30. In regulation 88(1) (supplier’s goods in possession of buyer), for “subsections (7) and (8) of section 6 of” substitute “sub-paragraphs (1) and (2) of paragraph 28 of Schedule 9ZB to”.