Status:	This is the	original ve	ersion (as it was	originally made)	. This
item of	legislation	is currently	v only	available	in its original for	rmat

STATUTORY INSTRUMENTS

2021 No. 715

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

Amendment of the Value Added Tax Regulations 1995

48. In regulation 146 (interpretation of Part 17: means of transport), in the definition of "claim", for "section 40 of" substitute "paragraph 19 of Schedule 9ZA to".