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STATUTORY INSTRUMENTS

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**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 9ZF to the Value Added Tax Act 1994**

**22.** In paragraph 7, in inserted sub-paragraph (1A) for “registered under” substitute “a participant in a special scheme within the meaning of”.