
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 (Northern Ireland) (EU Exit) Regulations 2020

27. The Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020(1) are amended as follows.

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