
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

- 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.”.