
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

30. In regulation 19(3)(a), after “Great Britain”, in both places it occurs, insert “or the Isle of Man”.