
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

31. In regulation 22(2)—

- (a) omit the “or” at the end of paragraph (d);
- (b) at the end of paragraph (e) insert “or”;
- (c) after that paragraph insert—
 - “(f) makes a scheme supply within the meaning of Schedule 9ZD to VATA.”.