
STATUTORY INSTRUMENTS

2021 No. 1164

The Value Added Tax (Distance Selling and
Miscellaneous Amendments) Regulations 2021

PART 2

Amendments to secondary legislation

Miscellaneous amendments to other secondary legislation

32. In article 3A(2) of the Value Added Tax (Imported Goods) Relief Order 1984⁽¹⁾, for “European Union (Withdrawal) Act 2020”, in both places it occurs, substitute “European Union (Withdrawal) Act 2018⁽²⁾”.

⁽¹⁾ S.I. 1984/746; relevant amending instruments are S.I. 2020/1545 and 2021/715.

⁽²⁾ 2018 c. 16.