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STATUTORY INSTRUMENTS

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**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**

**33.** In article 2(b) of the Value Added Tax (Treatment of Transactions) Order 1995<sup>(1)</sup>, for “European Union (Withdrawal) Act 2020” substitute “European Union (Withdrawal) Act 2018”.

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<sup>(1)</sup> S.I. 1995/958; relevant amending instruments are S.I. 1999/3119 and 2020/1545.