
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

34. In article 12(3)(b)(ii) of the Value Added Tax (Special Provisions) Order 1995⁽¹⁾, for “European Union (Withdrawal) Act 2020” substitute “European Union (Withdrawal) Act 2018”.

⁽¹⁾ S.I. 1995/1268; relevant amending instruments are S.I. 1997/1616, 2002/1503, 2006/2187 and 2020/1545.