

*This Statutory Instrument has been made, in part, to correct errors in S.I. 2020/1544 and is being issued free of charge to all known recipients of that Statutory Instrument.*

---

## STATUTORY INSTRUMENTS

---

# 2021 No. 1165

## VALUE ADDED TAX

### The Value Added Tax (Distance Selling and Miscellaneous Amendments No. 2) Regulations 2021

*Approved by the House of Commons*

		<i>at 11.17 a.m. on 25th</i>
<i>Made</i>	- - - -	<i>October 2021</i>
<i>Laid before the House of</i>		<i>at 4.15 p.m. on 25th</i>
<i>Commons</i>	- - - -	<i>October 2021</i>
<i>Coming into force</i>	- -	<i>1st December 2021</i>

The Treasury make these Regulations in exercise of the powers conferred by section 51(1)(a) and (3) of the Taxation (Cross-border Trade) Act 2018<sup>(1)</sup> and section 96(1)(a) and (3) of the Finance Act 2021<sup>(2)</sup>.

In accordance with section 51(1)(a) of the Taxation (Cross-border Trade) Act 2018, the Treasury consider it appropriate to make provision in regulation 4 relating to value added tax in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU.

In accordance with section 96(1)(a) of the Finance Act 2021, the Treasury consider it appropriate in relation to the Protocol on Ireland/Northern Ireland in the EU withdrawal agreement<sup>(3)</sup> to make provision in these Regulations relating to value added tax for the purposes of, or in connection with, giving effect to Council Directive (EU) 2017/2455<sup>(4)</sup> of 5 December 2017 amending Directive 2006/112/EC<sup>(5)</sup> and Directive 2009/132/EC<sup>(6)</sup> as regards certain value added tax obligations for supplies of services and distance sales of goods.

- 
- (1) 2018 c. 22. Section 51(1) permits “the appropriate Minister” to make provision relating to value added tax and under section 51(4)(b) “the appropriate Minister” means the Treasury.
- (2) 2021 c. 26.
- (3) See the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community 2019/C 384 1/01 at <https://www.legislation.gov.uk/eu/withdrawal-agreement/contents/adopted>.
- (4) OJ L 348, 29.12.2017, p. 7-22. This Directive amended Council Directive (EU) 2006/112/EC to make provision in relation to distance selling. Further provision amending Council Directive (EU) 2006/112/EC has been made in connection with distance selling in Council Directive (EU) 2019/1995 of 21 November 2019 (OJ L 310, 2.12.2019, p. 1-5).
- (5) OJ L 347, 11.12.2006, p. 1-118, as last amended by Council Directive (EU) 2021/1159 of 13 July 2021 (OJ L 250, 15.7.2021).
- (6) OJ L 292, 10.11.2009, p. 5-30.