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STATUTORY INSTRUMENTS

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**2021 No. 1165**

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

**Citation and Commencement**

1. These Regulations may be cited as the Value Added Tax (Distance Selling and Miscellaneous Amendments No. 2) Regulations 2021 and come into force on 1st December 2021.