Status:	This is th	e original	version	(as it was	originally m	ade). This
item of	legislatio	n is currei	ntly only	available	in its origina	al format.

## STATUTORY INSTRUMENTS

## 2021 No. 1165

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

## Amendments to Schedule 9ZA to the Value Added Tax Act 1994

**4.** In paragraph 18A(2)(c), for "paragraph 80" substitute "paragraph 81".