
STATUTORY INSTRUMENTS

2021 No. 1165

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

Amendment to Schedule 9ZB to the Value Added Tax Act 1994

6. In Schedule 9ZB to the Value Added Tax Act 1994(1) (goods removed to or from Northern Ireland and supply rules), in paragraph 29(1)(c)(iii) (distance selling between EU and Northern Ireland: place of supply) after “or” insert “a participant in”.

(1) Schedule 9ZB was inserted by Part 1 of Schedule 2 to the Taxation (Post-Transition Period) Act 2020 and paragraph 29(1)(c)(iii) was inserted into that Schedule by Part 1 of Schedule 18 to the Finance Act 2021.