
STATUTORY INSTRUMENTS

2021 No. 697

The Taxation (Cross-border Trade) (Miscellaneous Amendments) (EU Exit) Regulations 2021

Amendment of the Value Added Tax (Miscellaneous and Transitional Provisions, Amendment and Revocation) (EU Exit) Regulations 2020

4.—(1) The Value Added Tax (Miscellaneous and Transitional Provisions, Amendment and Revocation) (EU Exit) Regulations 2020⁽¹⁾ are amended as follows.

(2) In regulation 6(c) (relevant importation), for “on 30th June 2021” substitute “on 31st December 2021”.