
STATUTORY INSTRUMENTS

2021 No. 714

**The Value Added Tax (Miscellaneous Amendments
and Repeals) (EU Exit) Regulations 2021**

Repeals

- 10.** In the Taxation (Cross-border Trade) Act 2018, in Schedule 8 omit paragraph 14(1).

(1) Paragraph 14 of Schedule 8 inserted section 16A into VATA, which is repealed by regulation 9 of this instrument. For detail about section 16A see earlier footnote.