
Status: Point in time view as at 01/08/2021.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Repeals) (EU Exit) Regulations 2021, Section 6. (See end of Document for details)

STATUTORY INSTRUMENTS

2021 No. 714

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

6.—(1) Schedule 9ZC is amended as follows.

(2) In paragraph 1 (certain references to goods being imported not to include goods treated as imported into the United Kingdom as a result of their being removed from Northern Ireland to Great Britain), at the beginning insert “ Except in relation to a removal to which paragraph 6(3A) of Schedule 9ZB (certain supplies from a member State to Great Britain via Northern Ireland) applies, ”.

(3) In paragraph 4A (modification of paragraph 4 of Schedule 9ZB in relation to certain supplies facilitated by an online marketplace), after “4(3)” insert “ , (3A) ”.

Commencement Information

II Reg. 6 in force at 1.8.2021, see reg. 1 (as amended by [S.I. 2021/779](#), regs. 1, 2)

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