
STATUTORY INSTRUMENTS

2021 No. 714

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

Correction of minor errors in VATA **U.K.**

7.—(1) Schedule 9ZA to VATA (VAT on acquisitions in Northern Ireland from member States)^{M1} is amended as follows.

- (2) In the italic heading before paragraph 47, for “supply” substitute “ acquisition ”.
- (3) In paragraph 69—
 - (a) in sub-paragraph (1)(b)(i), omit “by”;
 - (b) in sub-paragraph (2), for “In paragraph 6(1) of that Schedule—” substitute “ Paragraph 6(1) of that Schedule has effect as if— ”.
- (4) In paragraph 70, in sub-paragraph (a), for “member State” substitute “ member State or ”.
- (5) In paragraph 71, in each place it occurs, for “supply to” substitute “ supply to, ”.
- (6) In paragraph 81, in sub-paragraph (7), for “subsection” substitute “ sub-paragraph ”.

Commencement Information

II Reg. 7 in force at 1.8.2021, see reg. 1 (as amended by [S.I. 2021/779](#), regs. 1, 2)

Marginal Citations

M1 [Schedule 9ZA](#) was inserted into VATA by paragraph 2 of Schedule 2 to TPTPA and amended by [S.I. 2020/1544](#).

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 7.