
STATUTORY INSTRUMENTS

2021 No. 714

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

Repeals

9. In VATA omit section 16A(1).

(1) Section 16A was inserted into VATA by paragraph 14 of Schedule 8 to TCTA (with effect from 16th December 2018 by virtue of [S.I. 2018/1362](#)). Section 16A was amended by paragraph 6 of Schedule 3 to TPTPA. The power in section 16A was used to make [S.I. 2018/1376](#) (partially brought into force by [S.I. 2019/104 \(C. 5\)](#)) and regulation 8 of [S.I. 2019/513](#) (never brought into force), both of which were revoked by [S.I. 2020/1495](#).