
STATUTORY INSTRUMENTS

2021 No. 715

**The Value Added Tax (Amendment)
(EU Exit) Regulations 2021**

Amendment of Group 8 of Schedule 8 to the Value Added Tax Act 1994

3. After Item 6ZA, insert—

“**6ZB.** Any services provided in the United Kingdom for the handling of a railway vehicle on, or being prepared for, an international journey or for the handling or storage of goods carried on such a railway vehicle⁽¹⁾.”

(1) “Railway vehicle” is defined in Note (6) to Group 8 inserted by regulation 8 of [S.I. 2020/1312](#).