Status:	This is the	original ve	ersion (as it was	originally made). T	his
item of	legislation	is currentl	v only o	available	in its original form	at.

STATUTORY INSTRUMENTS

2021 No. 715

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

Amendment of the Value Added Tax Regulations 1995

40. In regulation 129(1) (supplies to overseas persons), in sub-paragraphs (a) and (b) after "a place outside Great Britain" insert "other than Northern Ireland".