
STATUTORY INSTRUMENTS

2021 No. 715

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

Amendment of the Value Added Tax Regulations 1995

46. For regulation 133G substitute—

“**133G.** The zero-rating provided for by regulation 133F shall be revoked where, in relation to the supply mentioned in that regulation—

- (a) the taxable person who makes the supply fails to comply with the obligation to submit a statement under regulation 22, or
- (b) the statement submitted by that taxable person does not set out the correct information as required by or under regulation 22,

unless the taxable person can satisfy the Commissioners that there was a reasonable excuse for the failure to comply or the failure to submit the correct information, as the case may be.”.