
STATUTORY INSTRUMENTS

2021 No. 715

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

Amendment of the Value Added Tax (Terminal Markets) Order 1973

6. In article 6—
- (a) for “or under Schedule 3” substitute “or under Part 8 of Schedule 9ZA(1)”;
 - (b) for “paragraph 3 of Schedule 3” substitute “paragraph 40 of Schedule 9ZA”.