
STATUTORY INSTRUMENTS

2021 No. 715

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

Amendment of the Value Added Tax (Northern Ireland) (EU Exit) Regulations 2020

- 64.** In regulation 21 (entitlement of taxable persons to deduct input tax)—
- (a) for “Where regulation 20 applies, a” substitute “A”;
 - (b) for “paragraph (4)” substitute “paragraph 4(3)”.