
STATUTORY INSTRUMENTS

2021 No. 715

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

Amendment of the Value Added Tax (Imported Goods) Relief Order 1984

8. In article 3A(2)—
 - (a) in sub-paragraph (c)—
 - (i) omit “article 2(5) does not apply and instead,”;
 - (ii) for “Items 3 and 4” substitute “Items 4 and 5”;
 - (b) for sub-paragraph (e)(i) substitute “in Items 4 and 5, for “the United Kingdom” read “the United Kingdom or one or more member States”,”.