

*This Statutory Instrument has been printed to correct an error in S.I. 2021/714 and is being issued free of charge to all known recipients of that Statutory Instrument.*

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STATUTORY INSTRUMENTS

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**2021 No. 779**

**EXITING THE EUROPEAN UNION  
VALUE ADDED TAX**

**The Value Added Tax (Miscellaneous Amendments  
and Repeals) (EU Exit) (Amendment of  
Coming into Force Date) Regulations 2021**

<i>Made</i>	- - - -	<i>at 11.30 a.m. on 30th June 2021</i>
<i>Laid before the House of Commons</i>	- - - -	<i>at 3.00 p.m. on 30th June 2021</i>
<i>Coming into force</i>	- -	<i>at 11.00 p.m. on 30th June 2021</i>

The Treasury make these Regulations in exercise of the powers conferred by section 51(1)(a) of the Taxation (Cross-border Trade) Act 2018<sup>(1)</sup>.

The Treasury consider it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU to make the following provision in relation to value added tax.

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(1) 2018 c. 22. Section 51(1)(a) permits “the appropriate Minister” to make such provision relating to value added tax as the appropriate Minister considers appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the EU and under section 51(4)(b) “the appropriate Minister” means the Treasury.