
STATUTORY INSTRUMENTS

2022 No. 226

The Value Added Tax (Enforcement Related to Distance Selling and Miscellaneous Amendments) Regulations 2022

PART 2

Amendments to secondary legislation

Amendments to the Value Added Tax Regulations 1995

27. The Value Added Tax Regulations 1995⁽¹⁾ are amended in accordance with regulations 28 to 31.

⁽¹⁾ [S.I. 1995/2518](#); relevant amending instruments are [S.I. 2020/1545](#) and [2021/715](#).