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 (Northern Ireland) (EU Exit) Regulations 2020

33. Part 4 (accounting for VAT on removals: non-taxable persons) is amended in accordance with regulations 34 and 35.