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## STATUTORY INSTRUMENTS

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# 2021 No. 714

## The Value Added Tax (Miscellaneous Amendments and Repeals) (EU Exit) Regulations 2021

### Citation and commencement

1. These Regulations may be cited as the Value Added Tax (Miscellaneous Amendments and Repeals) (EU Exit) Regulations 2021 and come into force on [<sup>F1</sup>1st August 2021].

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#### Textual Amendments

**F1** Words in [reg. 1](#) substituted (30.6.2021 at 11.00 p.m.) by [The Value Added Tax \(Miscellaneous Amendments and Repeals\) \(EU Exit\) \(Amendment of Coming into Force Date\) Regulations 2021 \(S.I. 2021/779\)](#), [regs. 1, 2](#)

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#### Commencement Information

**I1** Reg. 1 in force at 1.8.2021, see [reg. 1](#) (as amended by [S.I. 2021/779](#), [regs. 1, 2](#))

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax (Miscellaneous Amendments and Repeals) (EU Exit) Regulations 2021, Section 1.