
STATUTORY INSTRUMENTS

2021 No. 715

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

Amendment of the Value Added Tax Regulations 1995

24. In regulation 22(1) (submission of statements)—

- (a) in sub-paragraph (b), for “section 14(6) of” substitute “paragraph 6(9) of Schedule 9ZA to”;
- (b) in sub-paragraph (c), for “paragraph 6 of Schedule 4” substitute “paragraph 30 of Schedule 9ZB”.