tatus:	This is the	original	version	(as it was	originally made).	This
item of	legislation	is curren	ıtlv onlv	available	in its original form	nat.

## STATUTORY INSTRUMENTS

## 2021 No. 715

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

## Amendment of the Value Added Tax Regulations 1995

**28.** In regulation 83 (time of acquisition), for "section 12(1)(b) of" substitute "paragraph 4(1) (b) of Schedule 9ZA to".