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STATUTORY INSTRUMENTS

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**2021 No. 715**

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

**Amendment of Group 8 of Schedule 8 to the Value Added Tax Act 1994**

**4.** After Note (6ZA), insert—

“(6ZB) An international journey is a journey starting in the United Kingdom and ending outside the United Kingdom or vice versa.

(6ZC) In Item 6ZB “railway vehicle” has the same meaning as in Item 6.”