

---

STATUTORY INSTRUMENTS

---

**2021 No. 779**

The Value Added Tax (Miscellaneous Amendments  
and Repeals) (EU Exit) (Amendment of  
Coming into Force Date) Regulations 2021

**Citation and Commencement**

1. These Regulations may be cited as the Value Added Tax (Miscellaneous Amendments and Repeals) (EU Exit) (Amendment of Coming into Force Date) Regulations 2021 and come into force at 11.00 p.m. on 30th June 2021.