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STATUTORY INSTRUMENTS

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**2009 No. 820**

**VALUE ADDED TAX**

**The Value Added Tax (Amendment) (No. 2) Regulations 2009**

*Made - - - - 31st March 2009*

*Laid before the House of*

*Commons - - 31st March 2009*

*Coming into force in accordance with regulation 1*

**THE VALUE ADDED TAX (AMENDMENT)  
(NO. 2) REGULATIONS 2009**

1. Citation and commencement
2. The Value Added Tax Regulations 1995 are amended as follows...
3. In regulation 99(1)(a) (definition of exempt input tax), after “regulation”...
4. In regulation 101 (attribution of input tax to taxable supplies)—...
5. In regulation 102 (use of other methods), in paragraph (2)...
6. In regulation 103 (attribution of input tax to foreign and...
7. In regulation 103B (attribution of input tax incurred on services...
8. In regulation 107 (adjustment of attribution)— (a) in paragraph (1)...
9. In regulation 107B— (a) in paragraph (1)—
10. After regulation 107E insert— The references in regulations 107C and 107E to an apportionment...

Signature

Explanatory Note