

---

STATUTORY INSTRUMENTS

---

**2010 No. 2240**

**VALUE ADDED TAX**

The Value Added Tax (Amendment) (No. 2) Regulations 2010

*Made - - - - 9th September 2010*  
*Laid before the House of*  
*Commons - - 14th September 2010*  
*Coming into force 1st November 2010*

THE VALUE ADDED TAX (AMENDMENT)  
(NO. 2) REGULATIONS 2010

1. These Regulations may be cited as the Value Added Tax...
2. The Value Added Tax Regulations 1995 are amended as follows...
3. (1) In the title to regulation 38A after “goods” insert...  
Signature  
Explanatory Note